

**Hearing Date And Time: May 20, 2010 at 10:00 a.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
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**REORGANIZED DEBTORS' OBJECTION TO SUBSTANTIAL  
CONTRIBUTION AND CERTAIN OTHER APPLICATIONS PURSUANT TO  
11 U.S.C. §§ 503(b)(3)-(4) AND 1129(a)(4) FOR REIMBURSEMENT OF  
ACTUAL AND NECESSARY EXPENSES AND PROFESSIONAL FEES**

**("SUBSTANTIAL CONTRIBUTION CLAIMS OBJECTION")**

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Objection To Substantial Contribution And Certain Other Applications Pursuant To 11 U.S.C. §§ 503(b)(3)-(4) And 1129(a)(4) For Reimbursement Of Actual And Necessary Expenses And Professional Fees (the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its affiliates (together with Delphi, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). On January 25, 2008, the Court entered an order (Docket No. 12359) (the "Confirmation Order") confirming the Plan (as modified) (the "Confirmed Plan"), and the Confirmation Order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii) procedures for re-soliciting votes on the Modified Plan. After holding a final plan modification

hearing, the Court entered an order approving the Modified Plan (Docket No. 18707) (the "Modification Approval Order") on July 30, 2009.

4. On October 6, 2009 (the "Effective Date"), the Debtors substantially consummated the Modified Plan and closed the transactions under the Master Disposition Agreement, dated as of July 30, 2009, by and among Delphi, GM Components Holdings, LLC, General Motors Company, Motors Liquidation Company (f/k/a General Motors Corporation), DIP Holdco 3 LLC (which assigned its rights to DIP Holdco LLP, subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), and the other sellers and buyers party thereto. In connection therewith, DIP Holdco LLP, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC and Steering Solutions Services Corporation acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration of these chapter 11 cases, including the disposition of certain retained assets, the payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of the cases.

B. The Substantial Contribution Claims

5. Pursuant to the Article 10.4 of the Modified Plan and paragraph 46 of the Modification Approval Order, parties requesting payment pursuant to 11 U.S.C. § 503(b)(3) and (4) for actual and necessary expenses or compensation for professional fees on account of their making a substantial contribution to the Debtors' chapter 11 cases were required to file an application with the Court within 45 days after the Effective Date, or by November 20, 2009 (the "503 Deadline"). On or before the 503 Deadline, applications for compensation on account of certain fees and expenses ("Applications") were filed by the following parties: (i) Davidson

Kempner Capital Management LLC, Elliott Associates, L.P., Nomura Corporate Research & Asset Management, Inc.; Northeast Investors Trust, SPCP Group, LLC, and Whitebox Advisors, LLC (Docket No. 19091) (the "Senior Noteholders"); (ii) Highland Capital Management, L.P. (Docket No. 19112) ("Highland"); (iii) the International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers, Communications Workers of America (the "IUE-CWA"); (iv) C.R. Intrinsic Investors and Elliott Associates, L.P. (Docket No. 19115) (the "C.R./Elliott Noteholders"); and (v) the ad hoc committee of creditors holding trade claims against Delphi Automotive Systems LLC and its domestic operating subsidiaries (Docket Nos. 19116 and 19119) (the "Ad Hoc Trade Committee"). All of the Applications except the Senior Noteholders' Application seek compensation for making a substantial contribution to the Debtors chapter 11 cases under section 503(b)(3) and (4) of the Bankruptcy Code. The Senior Noteholders' Application seeks compensation pursuant to section 1129(a)(4) of the Bankruptcy Code.

6. On February 11, 2010, the Reorganized Debtors filed the Notice of Hearing On Requests Under 11 U.S.C. § 503(b) And (4) For Reasonable Compensation And Reimbursement Of Actual And Necessary Expenses (Docket No. 19421), scheduling the hearing to consider the Applications for April 22, 2010.<sup>1</sup> The hearing on all Applications except for the Highland Application was subsequently adjourned (Docket No. 19830) to May 20, 2010; the hearing on the Highland Application was adjourned to June 30, 2010.

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<sup>1</sup> The Ad Hoc Trade Committee originally noticed its application to be heard on March 18, 2010, contemporaneously with the professional fee applications (Docket No. 19409). The Ad Hoc Trade Committee agreed with the Reorganized Debtors to move the hearing on its application to April 22, 2010, so as to be heard with the other Substantial Contribution Claims.

Relief Requested

7. By this Objection, the Reorganized Debtors are objecting to the Applications filed by Highland and the IUE-CWA. Specifically, the Reorganized Debtors request that the Court deny the relief sought in the Applications submitted by Highland and the IUE-CWA in their entirety because (a) the applicants acted in their own self interests rather than making a substantial contribution to the chapter 11 cases; (b) the applicants did not confer any actual, tangible net benefit to the estate absent a corresponding material economic "quid pro quo" to the applicants; (c) most, if not all, of the benefits claims by the applicants relate to agreements and/or programs that were not consummated as part of the Modified Plan and therefore are not cognizable in the Court's consideration of any possible substantial contribution (for example, neither the EPCA nor management's 2008 emergence cash compensation program was retained in the Modified Plan); and (d) the absolute amount of compensation sought in the Applications cannot be sustained as reasonable under the established case law of what is compensable as a substantial contribution. Moreover, in the case of the IUE-CWA, the applicant previously waived its right to assert a substantial contribution claim under Section H.3 of the MOU as incorporated into section 11.6 of the Modified Plan, and even if it had not done so, the Application should be denied because it is an impermissible modification of the CBA and MOU and a collateral attack of the Modification Approval Order. DPH Holdings has similar concerns about the remaining Applications; however, the Court should deem this Objection applicable to the remaining Applications only in the event that the Court determines that DPH Holdings would be acting in a manner that is consistent with its prior agreements with such applicants in which the company reserved its right to object only to the reasonableness of the applicants' fees and expenses either based on the law of substantial contribution in the case of C.R./Elliott

Noteholders and the Ad Hoc Trade Committee or based on the "totality of the circumstances" standard in the case of the Senior Noteholders.<sup>2</sup>

### Objections To Substantial Contribution Claims

8. Parties seeking to establish a substantial contribution claim face an uphill battle, because such compensation is reserved only for extraordinary actions. In re Granite Partners, 213 B.R. at 445; In re Alert Holdings, Inc., 157 B.R. 753, 757 (Bankr. S.D.N.Y. 1993)). Applicants carry the burden of proof to demonstrate by a preponderance of the evidence that they

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<sup>2</sup> Prior to the Confirmation Date, the Debtors reached agreements with the Senior Noteholders, the C.R./Elliott Noteholders, and the Ad Hoc Trade Committee, subject to certain qualifications, to either support or not object to their applications for compensation of fees and expenses (the "Agreements"). See Confirmation Order ¶ 62(c) (pertaining to agreement with the Senior Noteholders); C.R./Elliott Noteholders' Application ¶ 19 (pertaining to agreement with the C.R./Elliott Noteholders); Dec. 6, 2007 Hearing Tr. at 10-12 (pertaining to agreement with the Ad Hoc Trade Committee). In each instance, compensation for fees and expenses remained subject to a determination of the reasonableness. Confirmation Order ¶ 62(c) ("The Debtors agree to pay, up to a maximum of \$5 million, all actual, reasonable, documented fees and expenses incurred by [the Senior Noteholders] . . . . The [Senior Noteholders'] fees and expenses are subject to Court review for reasonableness, based on the totality of the circumstances . . . ."); C.R./Elliott Noteholders' Application ¶ 19 (acknowledging that, as part of the agreement not to object to the C.R./Elliott Noteholders' substantial contribution claim, the Debtors expressly reserved their rights with respect to the reasonableness of the asserted fees and expenses); Dec. 6, 2007 Hearing Tr. at 11 (describing terms of the Debtors' agreement with the Ad Hoc Trade Committee, including the Debtors' agreement not to object to the Ad Hoc Trade Committee's "reasonable and documented professional fees and expenses"). In a seminal case in this district on the allowance of substantial contribution claims, Judge Bernstein opined that courts should apply a backward-looking standard when assessing substantial contribution claims. See In re Granite Partners, L.P., 213 B.R. 440, 447 (Bankr. S.D.N.Y. 1997) ("The substantial contribution test is applied in hindsight, and scrutinizes the actual benefit to the case.") (Bernstein, J.). This Court similarly observed in a recent case that courts must first determine, with the benefit of hindsight, that an applicant made a substantial contribution to a case before considering the reasonableness of the services provided. In re Bayou Group, LLC, No. 06-22306, 2010 WL 1416776, at \*12 n.18 (Bankr. S.D.N.Y. April 5, 2010). Given the unique circumstances of these chapter 11 cases, in which this Court approved substantive modifications to the Confirmed Plan in the Plan Modification Order which eliminated the foundations upon which most, if not all, of the Applications are based, the Court should determine the merits of the Applications with the benefit of hindsight and consideration of the Modified Plan that was actually consummated. To do otherwise would potentially permit the allowance and payment of professional fees that are unreasonable either based on the law of substantial contribution or, in the case of the Senior Noteholders, based upon the standard of the "totality of the circumstances." Cf. In re S. Indus. Banking Corp., 41 B.R. 606, 612 (Bankr. E.D. Tenn. 1984) (observing that, under section 1129(a)(4), a "common sense approach dictates that 'reasonableness' cannot be ascertained without reference to . . . the benefit or result achieved"). While the Court has an independent duty to make these determinations even in the absence of any objection from an interested party, to the extent that the Court determines that DPH Holdings would be acting consistently with its prior agreements in objecting on this basis to the reasonableness of the applications of the Senior Noteholders, the C.R./Elliott Noteholders, and the Ad Hoc Trade Committee, which was reserved to the debtors under the prior agreements with these applicants, then the Court should also deem this objection to be an objection to each such application.

have provided a substantial contribution to the Debtors' estate. In re Dana Corp., 390 B.R. 100, 108 (Bankr. S.D.N.Y. 2008); In re U.S. Lines, Inc., 103 B.R. 427, 429 (Bankr. S.D.N.Y. 1989), aff'd, Nos. 90 Civ. 3823, 90 Civ. 4491, 1991 WL 67464 (S.D.N.Y. April 22, 1991). The test to determine when a party has made a substantial contribution is whether the applicant has provided "an actual and demonstrable benefit to the debtor's estate, its creditors, and to the extent relevant, the debtor's shareholders." In re U.S. Lines, 103 B.R. at 429. The factors considered by courts to determine whether an applicant has made a substantial contribution include: (i) "whether the services were provided to benefit the estate itself or all of the parties in the bankruptcy case"; (ii) "whether the services conferred a direct, significant and demonstrably positive benefit upon the estate"; and (iii) "whether the services were duplicative of services performed by others." In re Best Prods. Co., 173 B.R. 862, 865 (Bankr. S.D.N.Y. 1994).

9. To pass the substantial-contribution test, a party must demonstrate that it has contributed to "the proper administration of the case as whole." See In re Bayou, 2010 WL 1416776, at \*8. To this end, "[t]hird parties who generally represent only their clients' interests and only indirectly contribute to the case's administration, therefore normally would not be compensated by the estate on an administrative priority basis." Id. Rather, courts typically allow substantial contribution claims only when a party has "played a leadership role that normally would be expected of an estate-compensated professional but was not so performed." Id. at \*9. In addition, courts in this district apply the substantial-contribution test in hindsight to determine whether a substantial contribution has been made in a case. In re Granite Partners, L.P., 213 B.R. 440, 447 (Bankr. S.D.N.Y. 1997).

C. Highland Application

10. In its Application, Highland seeks compensation of \$2,420,498.35 in fees and \$109,295.24 in expenses as reimbursement for services provided by Haynes and Boone, LLP

("Haynes and Boone") and Loughlin, Meghji & Company, Inc. ("Loughlin, Meghji") on account of Highland's role as an objector and an unsuccessful competing bidder in connection with the equity purchase and commitment agreement between the Debtors and a group of investors led by Appaloosa Management, L.P. ("Appaloosa"). After reviewing Highland's Application, however, the Reorganized Debtors have determined that the claims asserted in Highland's Application lack merit because Highland acted primarily – if not completely – in its own self-interest and its actions failed to confer any net economic benefit on the chapter 11 cases, among the other reasons discussed below. The Reorganized Debtors, therefore, object to Highland's Application in its entirety.

**(a) Highland's Participation In The Chapter 11 Cases**

11. Highland's participation in the Debtors' chapter 11 cases has been well documented, and the Reorganized Debtors will not reproduce those accounts in this Objection. See, e.g., Debtors' Omnibus Reply To Objections To Plan Investment And Framework Support Approval Motion ¶¶ 40-48 (Docket No. 6531) (the "Debtors' Original EPCA Reply"); Debtors' Reply In Support Of Delphi–Appaloosa Investment And Plan Framework Motion ¶¶ 23-29 (Docket No. 8843) (the "Debtors' Amended EPCA Reply"). In short, Highland participated on two separate occasions as a competing and unsolicited bidder to Appaloosa for a potential equity investment in the Debtors. The first time in December 2006 and January 2007 in connection with the original Equity Purchase and Commitment Agreement (the "Original EPCA") and the second time from April 2007 to July 2007 in connection with the Delphi–Appaloosa Investment Equity Purchase and Commitment Agreement (the "Amended EPCA"). Highland objected to the Debtors' motion to approve the Original EPCA (Docket No. 6330) (the "Highland Objection") but did not object to the Amended EPCA. In both instances, the Debtors negotiated in good faith with Highland and Appaloosa but, in exercising their business judgment, determined that the



Appaloosa proposal represented the highest and best bid. The Debtors motion to approve the Amended EPCA was supported by key constituencies of the Debtors, including the official committee of unsecured creditors (the "Creditors' Committee"), the official committee of equity security holders (the "Equity Committee"), and General Motors Corporation.

**(b) Highland Acted Primarily In Its Own Interest**

12. Courts in this district have consistently emphasized that parties "face an especially difficult burden in passing the 'substantial contribution' test since they are presumed to act primarily in their own interests." In re U.S. Lines, 103 B.R. at 430; accord In re Hooker Invs., Inc., 188 B.R. 117, 120 (S.D.N.Y. 1995), aff'd, No. 95-5102, 1996 WL 537920 (2d Cir. Sept. 13, 1996); In re Dana, 390 B.R. at 108; In re Villa Luisa, LLC, 354 B.R. 345, 348 (Bankr. S.D.N.Y. 2006). Highland fails to rebut this presumption. Rather, Highland relies on its bald assertion that Highland was "willing to invest far more and expose itself to greater risk than Appaloosa was, in order to more fairly distribute the Debtors' value for all creditor and equity constituents." (Highland Application ¶ 50.)

13. A review of the record, however, confirms that Highland served only its own interests and did not contribute to the administration of the Debtors' chapter 11 cases. See In re Bayou, 2010 WL 1416776, at \*8. The Highland Objection, for example, sought to reduce the recoveries of the Debtors' general unsecured creditors and instead transfer additional value to common stockholders. (Highland Objection ¶¶ 16-17.) Not coincidentally, Highland itself was a significant holder of common stock and would have been a primary beneficiary of the original Highland proposal. In addition, Highland's participation in the case as a competitive bidder was demonstrably self-interested. Initial investment proposals by Highland in January 2006 and on July 1, 2006, were proven illusory when, at the conclusion of diligence and negotiations sessions, Highland submitted a final bid that essentially mirrored Appaloosa's proposal. (See Debtors'

Amended EPCA Reply ¶¶ 7-29.) Notably, Highland dramatically decreased the amount of its total investment, increased the size of its commitment fee, and incorporated a preferred stock feature similar to that which Highland had objected to in the Original EPCA. Moreover, Highland refused to make certain modifications to its proposal requested by the Debtors to eliminate conditionality, increase the independence of the board of the directors, and prevent Highland from concentrating its ownership of the reorganized company. All of these aspects of Highland's final bid stood to benefit only Highland itself.

14. Understandably, the presumption that parties generally act in their own self-interest holds particularly true for competitive bidders. See In re Dana, 390 B.R. at 109-10 (finding that losing bidder acted in its own self-interest by objecting to the original investment proposal and proposing the only competing alternative); In re Kidron, Inc., 278 B.R. 626, 630-31 (Bankr. M.D. Fla. 2002) ("[A]s a general proposition, expenses incurred by a creditor with respect to merely participating as a bidder in the purchase of a debtor's assets in a chapter 11 case are not 'incurred by a creditor in making a substantial contribution' to a chapter 11 case, even if the sale proceeds increased as a result of bids made by the creditor."); In re FRG, Inc., 124 B.R. 653, 659 (Bankr. E.D. Pa. 1991) (finding that substantial contribution applicants were "acting primarily on behalf of their own interests as one of the potential purchasers of the Debtors' assets in participating in the bidding process"); In re Public Serv. Co. of N.H., 160 B.R. 404, 452 (Bankr. D.N.H. 1993) ("[W]hen a creditor is pursuing its own economic self-interest, as by definition it does as a bidder at a bankruptcy auction, then that creditor cannot establish the requisite 'direct benefit' which the case law requires in order to grant a creditor a section 503(b) award."). Highland is no exception.

**(c) Highland Failed To Confer Any Benefit To The Estate**

15. The substantial-contribution test is results-oriented<sup>3</sup> because it requires parties to demonstrate that they have provided an actual, tangible benefit to a debtor's estate. See In re Bayou Group, 2010 WL 1416776, at \*8 (observing that substantial contribution applicants must provide "a substantial net benefit" a debtor's estates); In re Best Prods., 173 B.R. at 866 ("The integrity of § 503(b) can only be maintained by strictly limiting compensation to extraordinary creditor actions which lead directly to tangible benefits to the creditors, debtor or estate."); In re Richton Int'l Corp., 15 B.R. 854, 856 (Bankr. S.D.N.Y. 1981) ("The appropriate test of compensable services is whether they substantially contributed to the successful result."). As a result, substantial contribution claims are awarded at the end of a case so that courts have the ability to assess, with the benefit of hindsight, whether a party has provided an actual benefit to the debtor's estate and facilitated the administration of the bankruptcy cases. See In re Bayou Group, 2010 WL 1416776, at \*12 n.18 (observing that the substantial-contribution test is applied with the benefit of hindsight); In re Granite Partners, 213 B.R. at 447 ("The substantial contribution test is applied in hindsight, and scrutinizes the actual benefit to the case.").

16. Highland's Application fails to acknowledge a critical detail relating to its alleged substantial contribution in connection with the Original EPCA and the Amended EPCA<sup>4</sup>: neither

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<sup>3</sup> The standard for determining reasonable compensation of professionals under section 330 of the Bankruptcy Code, by contrast, emphasizes whether services were "beneficial at the time at which the service was rendered toward the completion of" a bankruptcy case. 11 U.S.C. § 330(a)(3)(D); see also In re Granite Partners, 213 B.R. at 447 ("Bankruptcy law views substantial contribution and ordinary fee applications . . . quite differently. The substantial contribution test is applied in hindsight, and scrutinizes the actual benefit to the case. . . . The court does not examine a fee application under section 330 through hindsight . . . and the considerations of the benefits and results obtained have been deemphasized."); In re U.S. Lines, 103 B.R. at 432 (distinguishing between applicable standards under sections 330 and 503(b)(3) and (4) of the Bankruptcy Code).

<sup>4</sup> Highland asserts that it created a "bidding environment" for negotiations with Appaloosa that ultimately led to a confirmed plan. (See Highland Application ¶¶ 42-48.) But the implication that the negotiations that took place between the Debtors, Appaloosa, the Creditors' Committee, the Equity Committee, and others would not have

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the Original EPCA nor the Amended EPCA had any relevance under the Modified Plan. Even if Highland could legitimately take credit for a higher Appaloosa bid, there was no incremental benefit to the estate, creditors, or shareholders because the Appaloosa transaction was never consummated. The efforts of all parties to facilitate an equity investment under the Confirmed Plan were ultimately in vain as a result of Appaloosa's failure to close on April 4, 2008.<sup>5</sup> The Modified Plan under which the Debtors emerged from chapter 11 did not incorporate a similar equity investment. Consequently, not a single creditor or interest holder has realized a benefit on account of the Original EPCA or the Amended EPCA. Highland, therefore, fails the substantial-contribution test. Section 503(b)(3) and (4) of the Bankruptcy Code does not require the Debtors' estates to bear the costs of Highland's futile efforts, no matter how extensive they may have been. In re Granite Partners, 213 B.R. at 446 ("Extensive participation alone is insufficient to justify an award. Rather, compensation is limited to those extraordinary actions that lead to an 'actual and demonstrable benefit . . .'" (citations omitted)).

17. Highland asserts that a party can confer an actual and demonstrable benefit "where the applicant can show that it opposed an earlier plan or settlement, and as a result, the court ultimately confirmed a more favorable plan or settlement." (Highland Application ¶ 42.) But the cases that Highland cites to support this assertion are easily distinguishable from the circumstances of Highland's application. In re Baldwin-United Corp., 79 B.R. 321, 344 (Bankr. S.D. Ohio 1987) (applicant awarded compensation for substantial contribution essentially served

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been possible without Highland's bid is contrary to both the course of dealing among parties in interest throughout the case and the practical reality that the Debtors required the support of these parties to confirm a plan. In fact, concessions by Appaloosa in connection with the Original EPCA and the Amended EPCA were made to specifically address objections raised by parties other than Highland.

<sup>5</sup> The objection filed by the United States Trustee (Docket No. 19860) (the "U.S. Trustee Objection") mistakenly indicates that the Debtors failed to obtain the exit financing necessary to consummate the Confirmed Plan. To the contrary, the Debtors had exit financing in place and were fully prepared to close on April 4, 2008.

as a stalking horse – complete with committed financing and support from the debtors and creditors' committee – and the successful competing proposal was consummated, resulting in an actual net benefit to the estate); In re McLean Indus., 88 B.R. 36, 38-39 (Bankr. S.D.N.Y. 1988) (finding that applicant was the first to raise objection to propriety of sale price, an argument later adopted by others, and this nonduplicative effort conferred an actual net benefit to estate on account of 429% increase in the purchase price). Although, as Highland asserts, it may be theoretically possible to establish a substantial contribution claim through opposition to a plan or settlement, the key to satisfying the substantial-contribution test is the provision of an actual, demonstrable benefit. Highland failed to provide any such benefit.

**(d) Highland's Objection To The Original EPCA Duplicated Efforts  
Of Other Parties On Behalf Of The Estates**

18. Notwithstanding the lack of any benefit to the Debtors' estates on account of the Original EPCA or the Amended EPCA, Highland also seeks fees for filing an objection to the Original EPCA that essentially mirrored objections filed by the Debtors' statutory committees. For its part, Highland credits itself for taking "the laboring oar in challenging the Appaloosa proposal." (Highland Application ¶ 1.) Highland apparently disregards the efforts of the other parties, including the fiduciaries of the Debtors' estates, who filed substantive objections to the Original EPCA: the Creditors' Committee (Docket No. 6209); the Equity Committee (Docket Nos. 6211, 6247, 6497); the IUE-CWA (Docket Nos. 6242, 6496, 6500); the Ad Hoc Trade Committee (Docket Nos. 6254, 6501, 6508); the International Union of Operating Engineers, Local Unions Nos. 18S, 101S, and 832S (Docket No. 6344); the International Brotherhood of Electrical Workers Local 663 (Docket No. 6367), and the U.S. Trustee (Docket No. 6401). The Court, however, should not be moved by Highland's attempt to dismiss these efforts: "[s]ervices that duplicate those rendered by the debtor or other court appointed officers, absent proof that

they are unwilling or unable to act, are not compensable because they entail an excessive and undue burden on the estate." In re Granite Partners, 213 B.R. at 446 (citing In re U.S. Lines, 103 B.R. at 429). The objections raised by Highland to the Original EPCA were largely covered in the pleadings filed by other objectors.<sup>6</sup> Moreover, Highland's attempt to distinguish itself from other objectors on account of its competitive bid is meaningless because, as discussed above, Highland's participation as a self-interested competitive bidder is not a basis for a substantial claim and, in any event, did not provide any actual benefit to the estate.

**(e) Services Of Haynes And Boone And Loughlin, Meghji Are Not Compensable**

19. Even if this Court were to determine that Highland made a substantial contribution to the Debtors' estates, Highland would only be entitled to compensation for services of Haynes and Boone and Loughlin, Meghji that are reasonable "based on the time, the nature, the extent, and the value of such services, and the cost of comparable services other than in a case under this title,"<sup>7</sup> as well as "reimbursement for actual, necessary expenses incurred." 11 U.S.C. § 503(b)(4). As set forth below, the fees and expenses requested for the services of Haynes and Boone and Loughlin, Meghji are not reasonable.

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<sup>6</sup> Highland raised three arguably unique objections to the Original EPCA: (i) that expedited consideration of the Debtors' motion to approve the Original EPCA was unfair in light of bid protections, (ii) that the Original EPCA would have given Appaloosa disproportionate control over the board of directors and future business decisions, and (iii) that the proposed plan framework would have significantly overpaid creditor claims. (See Debtors' Original EPCA Reply, Ex. A.) In its Application, Highland does not attempt to, nor can it, attribute a substantial contribution to the Debtors' estates on account of these three bases for its objection.

<sup>7</sup> The U.S. Trustee Objection asserts that the reasonableness standard applicable to the Applications is the standard set forth in section 330 of the Bankruptcy Code and applicable to retained professionals. (U.S. Trustee Objection 15-17.) Although the reasonableness standard set forth in section 330 does, in some respects, overlap with the reasonableness standard under section 503(b), there is at least one significant difference: under section 330, the court must assess whether services were beneficial at the time they were provided, but section 503(b)(3)(D) and (b)(4) allows the court, at the end of a case, to use hindsight to determine whether services resulted in an actual benefit to the estates. See supra note 3 and accompanying text.

20. Upon review of the time detail submitted by Haynes and Boone,<sup>8</sup> it appears to the Reorganized Debtors that a large portion of the fees and expenses generated by Haynes and Boone fall outside of the duration and scope of activity for which Highland seeks compensation in its Application. Highland does not have a blank check for compensation of its attorney fees: "services calculated primarily to benefit the client do not justify an award even if they also confer an indirect benefit on the estate." In re Dana, 390 B.R. at 108; accord In re U.S. Lines, 103 B.R. at 430 ("Attorneys must generally look to their own clients for payment."). An applicant cannot recover fees relating to case administration, monitoring, and education because such services are performed for the client and not the estate. In re Granite Partners, 213 B.R. at 453-54. Examples of noncompensable services include attending hearings, conducting discovery, reviewing papers, and communicating with clients. Id.

21. The Reorganized Debtors have identified several problems with the time detail submitted by Highland in support of fees and expenses incurred by Haynes and Boone. First, the Haynes and Boone invoices submitted by Highland are replete with redactions; some entries are redacted in their entirety. As a result, it is impossible to discern the substance of many of the Haynes and Boone time entries. The remaining intelligible entries include charges for reviewing the docket, hearings, document review, client conversations, and other noncompensable services, as set forth in Exhibit A hereto.<sup>9</sup> Second, the time period for the Haynes and Boone invoices extends far beyond the scope of Highland's alleged substantial contribution. The Highland Application, on its face, only seeks compensation for Highland's involvement in connection with

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<sup>8</sup> Highland has submitted redacted copies of invoices from Haynes and Boone as Exhibit A to the Highland Application (filed at Docket No. 19756).

<sup>9</sup> The bases for dispute listed in Exhibit A are nonexclusive. Highland bears the burden of proving that the fees and expenses listed on Exhibit A provided a substantial benefit to the Debtors' chapter 11 cases.

the Original EPCA and the Amended EPCA, which represents a relatively small window of the Debtors' chapter 11 cases. Specifically, Highland's participation was limited to the months of December 2006, January 2007, and April through July 2007. Nevertheless, the invoices submitted by Highland span from April 2006 to October 2009. Finally, while the Reorganized Debtors cannot be certain due to redactions in the invoices, the Reorganized Debtors assume that the time entries from 2009 relate to Haynes and Boone's preparation of the Highland Application. If so, these services are not compensable under section 503(b)(4) of the Bankruptcy Code. In re Granite Partners, 213 B.R. at 454-55 (finding that party who made substantial contribution to estate was not entitled to receive compensation for preparing application); In re U.S. Lines, 103 B.R. at 432 (observing that substantial-contribution test does not permit for work done in connection with application itself). Accordingly, even if the Court were to conclude that Highland has met the high hurdles established by the case law for the allowance of a substantial contribution claim against the Reorganized Debtors, Highland's request for reimbursement of professional fees incurred by Haynes and Boone should be reduced by no less than \$959,601.95 on account of services claimed in its Application that are facially noncompensable by the Debtors.

22. As for the remainder of its Application, Highland is simply not entitled to compensation for the services of its financial advisor under the Bankruptcy Code. The Highland Application describes the services that Loughlin, Meghji contributed as "financial advice." (Highland Application ¶ 34.) Section 503(b)(4), however, allows compensation only for attorneys and accountants, not for financial advisors. In re Granite Partners, 213 B.R. at 454 ("By its terms . . . section 503(b)(4) applies only to attorneys and accountants. Financial advisors



. . . cannot be compensated on a substantial contribution basis."). Moreover, Highland has not submitted any time detail in support of services provided by its financial advisor.

**D. IUE-CWA Application**

23. The IUE-CWA Application seeks compensation of \$1,185,701.25 in fees and \$52,603.60 in expenses to as reimbursement for services provided by Kennedy, Jennik & Murray, P.C. (the "Kennedy Firm") on account of the IUE-CWA's role as an objector in connection with motions filed by the Debtors' seeking (i) to reject collective bargaining agreements and to modify retiree welfare benefits (the "1113/1114 Motion"); (ii) to approve the Original EPCA; and (iii) to implement the Key Employee Compensation Plans and Management Compensation Plan (the "KECP Motion"). The Reorganized Debtors have reviewed the IUE-CWA Application and, as set forth below, have determined that the IUE-CWA is not entitled to compensation for making a substantial contribution to the Debtors' estates both because the IUE-CWA previously waived its claim and cannot be permitted to collaterally attack the MOU, CBA, or Confirmation Order, and because the activities for which it seeks the allowance of a substantial contribution claim do not meet the "net economic benefit without quid pro quo" test as it must be applied with the benefit of hindsight and the Court's consideration of the Modified Plan as actually consummated. The IUE-CWA's Application should, therefore, be denied.

**(a) The 1113/1114 Motion**

24. The IUE-CWA asserts that it made a substantial contribution for its role in objecting to the 1113/1114 Motion (Docket Nos. 3332-3336, 3338-3341, 3343-3344, 33427, 3817, 4364) and the ensuing settlement negotiations that resulted in (i) the IUE-CWA's consent to the sale of facilities in New Brunswick, New Jersey, Gadsen, Alabama, and Kettering, Ohio (Docket Nos. 3927, 11579, and 13485); (ii) the IUE-CWA Special Attrition Program Agreement (Docket No. 4461, Ex. 2); and (iii) the Memorandum of Understanding between the Debtors, the

IUE-CWA, and General Motors Corporation (the "MOU"), including modification of the IUE-CWA collective bargaining agreements (the "CBA") and retiree benefits (Docket No. 9106, Ex. 1). Although the Reorganized Debtors are appreciative of the IUE-CWA's efforts in these cases generally, the Reorganized Debtors disagree that the IUE-CWA is entitled to reimbursement of the Kennedy Firm's fees and expenses.

25. First, to the extent that the IUE-CWA would otherwise be entitled to receive compensation for making a substantial contribution to the Debtors' chapter 11 cases, the IUE-CWA released any such claims in connection with the MOU. Section H.3 of the MOU, which is incorporated into section 11.6 of the Modified Plan, provides that on the Effective Date, "the IUE-CWA . . . waive and release and be deemed to have waived and released any and all claims of any nature, whether liquidated, unliquidated, contingent, non-contingent, asserted or unasserted, existing and/or arising in the future against Delphi [and] its subsidiaries or affiliates . . . arising directly or indirectly from or in any way related to any obligations under the collective bargaining agreements." The IUE-CWA's efforts in connection with the 1113/1114 Motion are claims relating to obligations under the CBA and are, therefore, subject to this release.

26. Second, allowing the IUE-CWA to be reimbursed for its attorneys' fees would result in an impermissible modification of the CBA and the MOU. The Debtors and the IUE-CWA specifically and fully negotiated the terms of the CBA, including payment of the IUE-CWA's financial advisor fees pursuant to section 363(b) of the Bankruptcy Code. See UAW And IUE-CWA Financial Advisor Payment Order (Docket No. 2224). The parties made no provision, however, for the payment of attorneys' fees. Cf. U.S. Trustee v. Bethlehem Steel Corp. (In re Bethlehem Steel), No. 02 Civ. 2854, 2003 WL 21738964, at \*6-13 (S.D.N.Y. July

28, 2003) (approving agreement between debtors and union to pay attorneys' fees pursuant to section 363(b) in connection with modifications to collective bargaining agreements). To the extent that the IUE-CWA's seeks a benefit in its Application that is not contemplated by the CBA, the Application constitutes an impermissible modification of the CBA and cannot be approved without the Reorganized Debtors' consent. 29 U.S.C. § 158(d) (providing that no party to a collective bargaining contract shall terminate or modify the contract prior to the expiration date); St. Clair Intermediate School Dist. v. Intermediate Educ. Ass'n, 581 N.W.2d 707, 721 (Mich. 1998) ("Once agreement is reached, the terms of the written bargaining agreement are preserved and neither management nor labor may unilaterally modify the agreement without the consent of the other party." (citations omitted)).

27. Third, the IUE-CWA has not rebutted the presumption that it acted primarily in its own self-interest in pursuit of its objections to the 1113/1114 Motion and related settlements with the Debtors. In re U.S. Lines, 103 B.R. at 430. Although the MOU recognizes that agreements with the IUE-CWA provided a substantial contribution to the Plan, the MOU also acknowledges the quid pro quo nature of the IUE-CWA's efforts, providing that the "IUE-CWA would not have made this contribution without obtaining the terms and releases provided for herein." (MOU § G.5.) Comprehensive agreements with labor unions, including modification of collective bargaining agreements and retiree welfare benefits for union-represented employees, were a key tenet of the Debtors' transformation plan. These negotiations were extensive and often contentious. At all times, the Debtors' labor unions, including the IUE-CWA, sought to protect and advance their respective interests and, as a result of these efforts, have received substantial consideration from both the Debtors and General Motors Corporation. The Court should not further compensate the IUE-CWA by requiring the Reorganized Debtors to pay for

services of the Kennedy Firm that conferred a direct and substantial benefit upon the IUE-CWA. In re Bayou, 2010 WL 1416776, at \*9 ("[S]ection 503(b)(3)(D) and (b)(4) be relied on to reward creditors and unofficial committees who merely furthered their own or their constituents' interests . . .").

**(b) The Original EPCA, the Amended EPCA, and the KECP Motion**

28. As discussed above, neither the Original EPCA nor the Amended EPCA was consummated, so no actual, demonstrable benefit was conferred on the Debtors' estates as a result of the IUE-CWA's prosecution of its objections to those matters. See supra paragraphs 15-16. Moreover, the IUE-CWA's efforts in connection with the Original EPCA and the Amended EPCA were duplicative of the efforts of, among others, the Creditors' Committee, the Equity Committee, and the U.S. Trustee. See supra paragraph 18.

29. Similarly, the IUE-CWA has not satisfied its burden of proving that it made a substantial contribution in connection with its objection to the KECP Motion. The IUE-CWA asserts that it played an important role in reducing the emergence bonuses that members of the management team would have received under the Key Employee Compensation Plan. But the efforts of the IUE-CWA in connection with the KECP Motion had no bearing on the Modified Plan. The role of the Reorganized Debtors under the Modified Plan changed considerably from their original role under the Confirmed Plan. Rather than continuing as an operating entity, the Reorganized Debtors are now charged with winding down their remaining assets. The Reorganized Debtors have a single consultant to achieve this purpose. The Modified Plan, therefore, made no provision for the type of comprehensive management compensation program that was incorporated into the Confirmed Plan. Accordingly, regardless of the efforts of the

IUE-CWA regarding management compensation, the Debtors' estates did not benefit from the IUE-CWA's objection to the KECP Motion.

30. As this Court noted in the Bayou decision, to qualify for compensation on account of a substantial contribution to the estate, "the direct benefit must be a substantial net benefit." In re Bayou, 2010 WL 1416776, at \*8; see also In re Granite Partners, 213 B.R. at 446 (observing that courts may "consider whether the applicant's noncompensable activities increased the administrative costs to the estate"). In light of the Debtors' changed circumstances over the course of their chapter 11 cases, as reflected in the Modified Plan, the IUE-CWA cannot satisfy its burden to demonstrate a net benefit to the estate in connection with their objection to the Original EPCA, the Amended EPCA, or the KECP Motion.

**(c) The IUE-CWA Seeks Compensation For Services That Are Not Compensable By The Debtors**

31. Even if the court finds that the IUE-CWA made a substantial contribution to the Debtors' estates, the time entries for the Kennedy Firm include noncompensable services such as reviewing the docket, hearings, document review, and client conversations, as set forth on Exhibit B hereto.<sup>10</sup> See supra paragraph 20. In addition, the time detail provided by the Kennedy Firm includes services rendered in connection with the IUE-CWA's participation on the Creditors' Committee, which the IUE-CWA's Application states were excluded from its request for compensation. (IUE-CWA Application ¶ 21.) The aggregate amount of the noncompensable services that should be excluded from the IUE-CWA Application is \$864,085.00.<sup>11</sup>

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<sup>10</sup> The bases for dispute listed in Exhibit B are nonexclusive. Highland bears the burden of proving that the fees listed on Exhibit B provided a substantial benefit to the Debtors' chapter 11 cases.

<sup>11</sup> Of this amount, \$508,800.00 relates to the 1113/1114 Motion, \$111,556.25 relates to the Original EPCA and the Amended EPCA, and \$243,728.75 relates to the KECP Motion.

32. Moreover, to the extent that the Court determines that the IUE-CWA is entitled to compensation on account of its Application, any such amount should be offset by payments previously made by the Debtors to the IUE-CWA's financial advisors. Paragraph four of the UAW And IUE-CWA Financial Advisor Payment Order provides that "any Advisor Fees paid by the Debtors shall be applied against and considered part of any distribution in respect of any resolution of any claims the Unions may have (without diminishing any claims employees may have) against the Debtors in these chapter 11 cases, whether by settlement agreement or judgment of this Court." The IUE-CWA has already been reimbursed \$4,210,265.05 for fees and expenses of its financial advisor, Chanin Capital Partners, LLP.

33. Accordingly, in the event that the Court awards the IUE-CWA a substantial contribution claim, the aggregate amount requested in the IUE-CWA's Application should be reduced to no more than \$374,219.85 to eliminate any allowance for noncompensable services. Moreover, this amount should be further offset by the amounts already paid by the Debtors on account of the IUE-CWA's financial advisors. Upon reducing and offsetting the amount requested in the IUE-CWA's Application in this way, the IUE-CWA should not be entitled to any further compensation under its Application.

Notice

34. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Seventeenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered January 25, 2010 (Docket No. 19360). In light of the

nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein, (b), denying the Applications filed by Highland and the IUE-CWA, and (c) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
May 13, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
10/29/2009	John Donaleski	Reviewed memorandum REDACTED; discussed REDACTED with Lenard Parkins and Jonathan Hook.	0.50	\$250.00	\$125.00	S, D, A
10/27/2009	John Donaleski	Revised memo on REDACTED to Lenard Parkins.	1.20	\$250.00	\$300.00	S, A
10/27/2009	John Donaleski	REDACTED; draft of memo REDACTED.	6.40	\$250.00	\$1,600.00	S, I, A
10/26/2009	John Donaleski	Reviewing REDACTED and related REDACTED; reviewing changes to memorandum REDACTED made by Lenard Parkins.	11.20	\$250.00	\$2,800.00	S, D
10/25/2009	John Donaleski	Researching and reviewing documents REDACTED.	3.70	\$250.00	\$925.00	S, D
10/23/2009	Jonathan Hook	Review and revise REDACTED and confer with L. Parkins and J. Donaleski regarding same.	2.30	\$500.00	\$1,150.00	S, D, A
10/22/2009	John Donaleski	Drafted memorandum REDACTED; collected cases REDACTED; reviewed REDACTED with David Liebenstein.	5.70	\$250.00	\$1,425.00	S, D, A
10/22/2009	Paul Fabsik	Office conferences with L. Parkins re: REDACTED; Research REDACTED; Obtain REDACTED and related documents.	3.20	\$240.00	\$768.00	S, A
10/19/2009	John Donaleski	Compiled cases and sources on REDACTED; drafted email with summary and analysis REDACTED; discussed REDACTED with Jonathan Hook.	3.80	\$250.00	\$950.00	S, A
10/19/2009	John Donaleski	Revised summary and analysis of REDACTED issue; prepared summary REDACTED.	4.00	\$250.00	\$1,000.00	S, A
10/13/2009	John Donaleski	Conducted REDACTED research REDACTED; discussed REDACTED with Lenard Parkins and Jonathan Hook.	1.10	\$250.00	\$275.00	S, A
10/12/2009	Jonathan Hook	Began reviewing REDACTED materials in context of motion REDACTED.	0.80	\$500.00	\$400.00	S, D
10/12/2009	John Donaleski	Researched REDACTED; shepardized cases REDACTED and analyzed for REDACTED research REDACTED; analyzed additional cases for REDACTED research; REDACTED.	2.50	\$250.00	\$625.00	S, D
10/9/2009	John Donaleski	Researching REDACTED.	5.00	\$250.00	\$1,250.00	S, D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
10/9/2009	John Donaleski	Researching REDACTED.	2.20	\$250.00	\$550.00	S, D
10/9/2009	Paul Fabsik	Obtain pleadings re: REDACTED as per attorney request.	1.10	\$240.00	\$264.00	S, A
10/8/2009	Paul Fabsik	Obtain pleadings and monitor docket as per L. Parkins.	0.40	\$240.00	\$96.00	S, A, D
10/8/2009	John Donaleski	Researching REDACTED.	2.60	\$250.00	\$650.00	S, D
10/7/2009	Jonathan Hook	Confer with L. Parkins and J. Donaleski regarding REDACTED and begin reviewing documents regarding same.	0.90	\$500.00	\$450.00	S, A, D
10/7/2009	John Donaleski	Research on REDACTED.	0.70	\$250.00	\$175.00	S, D
10/6/2009	Paul Fabsik	Office conferences with L. Parkins re: REDACTED; Research docket for REDACTED; Telephone conferences with claims agent re: same; Obtain REDACTED; Review of docket for REDACTED.	2.60	\$240.00	\$624.00	S, A, D
7/13/2009	Jason Nagi	Research cases analyzing REDACTED.	3.00	\$500.00	\$1,500.00	S, D
7/10/2009	Jason Nagi	Draft REDACTED.	2.90	\$500.00	\$1,450.00	S, I
7/6/2009	Jason Nagi	Review correspondence concerning REDACTED (.5); review records and REDACTED material concerning REDACTED (2.4).	2.90	\$500.00	\$1,450.00	S, D
11/26/2008	Janice V. Sharry	Discuss REDACTED issues with Mr. DeVries.	0.30	\$690.00	\$207.00	S, A
11/19/2008	Paul Fabsik	Obtain and electronically archive REDACTED with related documents.	0.20	\$240.00	\$48.00	S, A
11/12/2008	Paul Fabsik	Obtain REDACTED; Circulate same to various parties as per attorney request.	0.20	\$240.00	\$48.00	S, A
10/21/2008	Fletch Johnston	Work on REDACTED analysis with Ms. Spector.	0.70	\$390.00	\$315.00	S, I, A
10/20/2008	Fletch Johnston	Review and analyze REDACTED and discuss same with Ms. Spector.	0.80	\$390.00	\$360.00	S, D, A
10/17/2008	Fletch Johnston	Analyze REDACTED issues and discuss same with Ms. Spector.	1.20	\$390.00	\$540.00	S, A
10/16/2008	Fletch Johnston	Work on REDACTED matters and discuss same with internal and external working group members.	0.90	\$390.00	\$405.00	S, I
9/4/2008	Fletch Johnston	Discuss REDACTED matters with Ms. Hatter.	0.70	\$390.00	\$273.00	S, I, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
9/4/2008	Debra Hatter	Provide advice to Anna Spector regarding REDACTED.	0.30	\$450.00	\$135.00	S, I, A
9/4/2008	Alan A. Lanis	Conduct further research on REDACTED discuss with Ms. Hatter; summarize conclusions and send to client.	1.30	\$270.00	\$351.00	S, D, A, C
9/3/2008	Alan A. Lanis	Conduct research on REDACTED.	1.60	\$270.00	\$432.00	S, A, D
7/14/2008	Jason Nagi	Finalization of REDACTED and forward same to REDACTED (2.5).	2.50	\$500.00	\$1,250.00	S, A
3/26/2008	Gilbert Porter	Followup on REDACTED review comments.	0.50	\$785.00	\$392.50	S, I
3/25/2008	Micaela Garcia Ribeyro	Analyzed Term Sheet and REDACTED; conference call with client REDACTED; analyzed REDACTED; call with G. Porter on REDACTED.	5.30	\$350.00	\$1,855.00	S, D, C, A
3/25/2008	Gilbert Porter	Review of documents; conference call with client to discuss REDACTED; preparation and distribution of REDACTED email REDACTED.	9.00	\$785.00	\$7,065.00	S, D, C, A
3/24/2008	Micaela Garcia Ribeyro	Analyzed Term Sheet, REDACTED Agreements and REDACTED provisions in REDACTED Agreements; drafted email to G. Porter re REDACTED and REDACTED.	9.00	\$350.00	\$3,150.00	S, D, A
3/24/2008	Gilbert Porter	Review of draft REDACTED agreements and REDACTED; review of REDACTED; preliminary call with client to discuss REDACTED.	8.00	\$785.00	\$6,280.00	S, D, C
3/23/2008	Gilbert Porter	Preliminary review of REDACTED agreements and REDACTED agreements.	3.00	\$785.00	\$2,355.00	S, D
3/21/2008	Gilbert Porter	Update on revised terms and review of REDACTED to incorporate those changes.	1.00	\$785.00	\$785.00	S, D
3/20/2008	Gilbert Porter	Telephone with Mr. Means; followup review of issues.	1.00	\$785.00	\$785.00	S, A, I
3/19/2008	Gilbert Porter	Review of email from Brad Means and related questions; review of REDACTED; voicemail left for client and related conversations with Mr. Parkins.	2.50	\$785.00	\$1,962.50	S, A, D, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
2/21/2008	Fletch Johnston	Review and analyze REDACTED matters and REDACTED filings in connection with REDACTED.	1.20	\$390.00	\$468.00	S, D
2/21/2008	Jacqueline Shipchandler	Work on REDACTED.	0.30	\$450.00	\$135.00	S, I
2/20/2008	Jacqueline Shipchandler	Work on REDACTED.	1.00	\$450.00	\$450.00	S, I
2/19/2008	Jacqueline Shipchandler	Work on REDACTED.	0.30	\$450.00	\$135.00	S, I
2/18/2008	Jacqueline Shipchandler	Work on REDACTED.	1.00	\$450.00	\$450.00	S, I
1/25/2008	Judith Elkin	Review REDACTED order and distribute.	0.40	\$775.00	\$310.00	S, D, A
1/15/2008	Judith Elkin	Review REDACTED and review REDACTED schedule.	0.50	\$775.00	\$387.50	S, D
1/11/2008	Judith Elkin	Review various REDACTED objections (1.2); correspondence to client regarding same (.1); telephone conference with Mr. Druehl regarding objections and REDACTED (.3).	1.60	\$775.00	\$1,240.00	S, D, C, A
1/10/2008	Judith Elkin	Review miscellaneous objections to confirmation.	0.50	\$775.00	\$387.50	S, D
1/10/2008	Debra Hatter	Continued work on REDACTED with additional information REDACTED and provide same to Mr. Stuecheli.	1.00	\$450.00	\$450.00	S, I, A
1/8/2008	Debra Hatter	Discussion with Greg Stuecheli regarding REDACTED.	0.50	\$450.00	\$225.00	S, I, A
1/8/2008	Judith Elkin	Review REDACTED and correspondence with Mr. Chung regarding same (.4); office conference with Mr. Parkins regarding REDACTED (.2); review correspondence from REDACTED and discuss with Mr. Parkins (.3); review REDACTED objections REDACTED (.7).	1.60	\$775.00	\$1,240.00	S, D, I, A
1/7/2008	Brian Hail	Review depositions and exhibits (2.0); participate in meet and confer re REDACTED issues; prepare for REDACTED deposition (1.7).	3.70	\$575.00	\$2,127.50	S, D, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/7/2008	Jody L. Konick	REDACTED regarding REDACTED provide status update to internal team.	0.80	\$245.00	\$196.00	S, I, A
1/4/2008	Judith Elkin	Review and revise memo to Mr. Steucheli regarding REDACTED (.5).	0.50	\$775.00	\$387.50	S, D, A
1/3/2008	Judith Elkin	Review REDACTED and other REDACTED documents (1.5); discuss same with Mr. Parkins (.3); telephone conference with Mr. Brilliant regarding objections REDACTED (.4); office conference with Mr. Parkins regarding REDACTED (.2); review objections REDACTED (.5); review REDACTED (.2); review plan and disclosure statement on REDACTED issues (1.0).	4.10	\$775.00	\$3,177.50	S, D, A, I
1/3/2008	Jermaine K. Johnson	Respond to L. Parkins' requests for REDACTED materials, specifically, REDACTED and REDACTED.	1.30	\$210.00	\$273.00	S, I, A
12/31/2007	Debra Hatter	Work on REDACTED matter.	0.30	\$450.00	\$135.00	S, I
12/28/2007	Jody L. Konick	REDACTED.	0.20	\$245.00	\$49.00	S, I
12/27/2007	Jody L. Konick	REDACTED.	0.50	\$245.00	\$122.50	S, I
12/27/2007	Debra Hatter	Review REDACTED and correspond with Mr. Stuecheli regarding same.	0.50	\$450.00	\$225.00	S, I, A
12/26/2007	Jody L. Konick	REDACTED.	0.30	\$245.00	\$73.50	S, I
12/21/2007	Jody L. Konick	REDACTED.	0.20	\$245.00	\$49.00	S, I
12/20/2007	Judith Elkin	Telephone conference with Mr. Druehl regarding REDACTED (.2); review draft letter (.1); correspondence with Mr. Parkins regarding same (.1).	0.40	\$775.00	\$310.00	S, I, D, A
12/20/2007	Jody L. Konick	REDACTED.	0.40	\$245.00	\$98.00	S, I
12/19/2007	Jody L. Konick	REDACTED.	0.20	\$245.00	\$49.00	S, I
12/17/2007	Jody L. Konick	Procure REDACTED (.1); draft emails REDACTED (.9); respond to questions/comments from investors REDACTED (.3).	1.30	\$245.00	\$318.50	S, A, I
12/17/2007	Fletch Johnston	Work on REDACTED matters.	1.10	\$390.00	\$429.00	S, I
12/14/2007	Jody L. Konick	Create REDACTED list for REDACTED.	0.10	\$245.00	\$24.50	S, I, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/13/2007	Debra Hatter	Provide advice on REDACTED.	0.30	\$450.00	\$135.00	S, I, A
12/12/2007	Fletch Johnston	Work on REDACTED issues and discuss same with Ms. Sharry and Mr. Colletti.	0.80	\$390.00	\$312.00	S, I, A
12/11/2007	Fletch Johnston	Review and analyze REDACTED issues and discuss same with Ms. Hatter	0.60	\$390.00	\$234.00	S, I, A
12/11/2007	Judith Elkin	Review REDACTED orders and revised documents for REDACTED (2.5); telephone conference with Mr. Parkins regarding REDACTED (.2).	2.70	\$775.00	\$2,092.50	S, D, A, I
12/11/2007	Jermaine K. Johnson	Respond to attorney requests for docket research and copies of REDACTED orders REDACTED.	1.20	\$210.00	\$252.00	S, A, D
12/10/2007	Judith Elkin	Telephone conference with Mr. Parkins regarding REDACTED (.3); review revisions to same (.2); telephone conference with Ms. Marfiotes regarding revisions (.3); telephone conference with Mr. Stuart regarding same (.2); telephone conference with Mr. Parkins and Mr. Brilliant regarding confirmation objections (.4); telephone conference with Mr. Shapiro regarding REDACTED (.3).	1.70	\$775.00	\$1,317.50	S, A, D
12/9/2007	Judith Elkin	Review REDACTED (3.3); review miscellaneous comments from other counsel on same (.5); correspondence with Mr. Parkins regarding same (.2).	4.00	\$775.00	\$3,100.00	S, I, D, A
12/7/2007	Fletch Johnston	Discuss REDACTED issues with Ms. Sharry and review and analyze REDACTED.	1.00	\$390.00	\$390.00	S, I, D, A
12/7/2007	Lenard M. Parkins	Attend hearing to hear EPCA ruling and DS approval and changes agreed to by Court with respect to objections filed (3.4); telephone conference with P. Daugherty and G. Stuecheli REDACTED and with M. Shapiro REDACTED (.7).	4.10	\$825.00	\$3,382.50	S, H, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/7/2007	David Colletti	Discuss REDACTED issues with Ms. Sharry based on REDACTED (.2); review REDACTED (.6).	0.80	\$350.00	\$280.00	S, I, D, A
12/7/2007	Judith Elkin	Revise REDACTED language (.3); court appearance at debtors' disclosure statement hearing and argue objections to same (8.0); correspondence to Mr. Butler regarding REDACTED (.1); REDACTED (.3).	8.70	\$775.00	\$6,742.50	S, A, H, I
12/6/2007	Janice V. Sharry	Follow up on hearing and discuss results.	0.60	\$630.00	\$378.00	S, A
12/6/2007	Judith Elkin	Prepare REDACTED and discuss with Ms. Sharry and Mr. Parkins (1.0); court appearance at hearing REDACTED (10.5).	11.50	\$775.00	\$8,912.50	S, A, H, I
12/6/2007	Lenard M. Parkins	Attend hearing on EPCA and DS approval in Bankruptcy Court (4.8) REDACTED; work on REDACTED and telephone conference with J. Sharry regarding same (1.1).	1.10	\$825.00	\$907.50	S, A, H, I
12/6/2007	Lenard M. Parkins	Attend hearings on DS and EPCA (4.6).	4.60	\$825.00	\$3,795.00	S, H
12/5/2007	Judith Elkin	Review debtors' motion REDACTED and motion REDACTED (.5).	0.50	\$775.00	\$387.50	S, D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/5/2007	Judith Elkin	Correspondence with Mr. Parkins regarding REDACTED and telephone conference with Mr. Parkins regarding same (.3); review and revised REDACTED (1.0); telephone conference with Mr. Parkins regarding same and regarding REDACTED (.2); review and revise letter and incorporate REDACTED (1.7); telephone conference with Ms. Sharry regarding REDACTED (.2); telephone conference with Mr. Brilliant regarding status (.2); conference call with group (1.4); review REDACTED (.2); conference call with Ms. Sharry, Mr. Parkins and Mr. Shapiro (.3); conference call with Mr. Brilliant, Mr. Dreuhl and Mr. Parkins regarding structure (.2); conference call with Ms. Sharry and Mr. Daugherty regarding REDACTED (.2); prepare objection REDACTED (1.5); review comments on draft objection and numerous revisions to same (2.8); conference call with group regarding REDACTED (.6);  telephone conference with Mr. Shapiro regarding REDACTED (.3); office conference with Mr. Parkins regarding REDACTED (.3); numerous telephone conferences with Mr. Brilliant regarding comments on objection (.5); telephone conference with Mr. Steucheli regarding REDACTED (.3); telephone conference with Mr. Shapiro regarding REDACTED (.3); review REDACTED objection and REDACTED other objections regarding REDACTED (2.4).	14.90	\$775.00	\$11,547.50	S, A, D, C
12/5/2007	Janice V. Sharry	Attend conference calls regarding REDACTED (2.0); review materials REDACTED (1.0); discuss issues regarding REDACTED (1.0).	4.00	\$630.00	\$2,520.00	S, A, I, D



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/5/2007	Fletch Johnston	Analyze and discuss REDACTED issues with various attorneys for investors, including with respect to REDACTED and REDACTED (1.5); prepare for and participate on REDACTED conference calls with Lehman (1.0); review and analyze REDACTED letter (.3); revise REDACTED materials, REDACTED (2.7).	5.50	\$390.00	\$2,145.00	S, A, I, D
12/5/2007	Jody L. Konick	Update REDACTED lists; provide REDACTED to internal team.	0.70	\$245.00	\$171.50	S, A
12/5/2007	Lenard M. Parkins	Work on objection REDACTED (3.5); two telephone conference with P. Daugherty and G. Stuecheli regarding REDACTED (.6); numerous calls with M. Shapiro regarding REDACTED (1.4); three telephone conference with Mr. Brilliant regarding other bond holder objections and strategy for hearing on EPCA objection and DS objection (.7).	6.20	\$825.00	\$5,115.00	S, A, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/5/2007	David Colletti	Prepare for and attend conference call with Lehman group, potential investor group, Highland, Ms. Sharry, Mr. Parkins, Ms. Elkin, Goodwin Procter, Schulte and others (1.2); review drafts of documents REDACTED (.7); call with Mr. O'Reilly regarding comments from his clients (.3); revise documents further per comments REDACTED (.5); prepare for and attend conference call with REDACTED (.9); review potential REDACTED issues and objection filed in light of such issues (.6); e-mails/calls with various members of Lehman group, Goodwin Procter, Ms. Elkin, Mr. Parkins and Ms. Sharry (.9).	5.10	\$350.00	\$1,785.00	S, A, C, D
12/5/2007	Kim Morzak	Coordinate service of objection REDACTED (.3); draft and file certificate of service for same (.5).	0.80	\$200.00	\$160.00	S, A
12/5/2007	Judith Elkin	Review REDACTED (.2)	0.20	\$775.00	\$775.20	S, D, I
12/4/2007	Janice V. Sharry	Work on revisions to documents (1.9); attend conference calls (2.1).	4.00	\$630.00	\$2,520.00	S, A
12/4/2007	Jody L. Konick	Distribute REDACTED letter REDACTED; provide REDACTED to F. Johnston and D. Colletti.	0.20	\$245.00	\$49.00	S, A
12/4/2007	Fletch Johnston	Prepare for and participate on REDACTED conference calls with Lehman Brothers concerning REDACTED (2.0); review REDACTED materials (3.9).	5.90	\$390.00	\$2,301.00	S, A, D, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/4/2007	Lenard M. Parkins	Work on REDACTED (1.7); numerous extended telephone conferences with other bond holders, Highland and M. Shapiro and various counsel regarding REDACTED (3.1); work on letter REDACTED (3.2); telephone conference with J. Elkin and P. Daugherty regarding same (.5); telephone conference with R. Rosenberg, counsel to Committee, regarding possible bond holder proposal (0.4).	8.90	\$825.00	\$7,342.50	S, I, C, A
12/4/2007	David Colletti	Revise REDACTED letter and exhibits REDACTED (1.6); review Appaloosa REDACTED agreement REDACTED and begin summarizing in e-mail (1.9); e-mails and calls with Lehman group, Goodwin Procter, Schulte, Highland, Ms. Sharry, Mr. Parkins and Ms. Elkin regarding comments and questions from revised documents sent last night (1.1); prepare for and attend conference call with investors, Lehman, Goodwin Procter, Schulte, Mr. Stuecheli, Mr. Daugherty, Ms. Sharry, Ms. Elkin and Mr. Parkins regarding documents, proposal, status of proposal and new Appaloosa proposal at Delphi (1.0).	5.60	\$350.00	\$1,960.00	S, A, D, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/4/2007	Judith Elkin	Review REDACTED (1.5); telephone conference with Ms. Sharry regarding same (.2); telephone conference with Mr. Parkins regarding same; correspondence with Mr. Shapiro regarding same (.2); telephone conference with Mr. Parkins and Mr. Rosenberg regarding same (.3); review and respond to inquiry from Mr. Conroy on REDACTED (.3); conference call with group regarding REDACTED (.6); discussions with Mr. Daigle and REDACTED statement revisions (.6); review correspondence regarding REDACTED (.2); telephone conference with Mr. Shapiro regarding REDACTED (.3); review correspondence from group regarding REDACTED (.2); telephone conference with Mr. Brilliant regarding REDACTED (.2).	4.60	\$775.00	\$3,565.00	S, D, I, A
12/3/2007	Fletch Johnston	Prepare for REDACTED conference call (.4); revise REDACTED (.5); telephone conferences with internal working group concerning REDACTED (2.5); revise and distribute proposal matter documents to investor group (3.1); participate on REDACTED conference calls (1.3); work on REDACTED matters, including REDACTED (3.6); review and analyze REDACTED issues (1.1).	12.50	\$390.00	\$4,875.00	S, D, I, A
12/3/2007	Janice V. Sharry	Work on revisions to documents (6.0); extended conference calls regarding same (6.0).	12.00	\$630.00	\$7,560.00	S, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/3/2007	Judith Elkin	Conference call with group regarding REDACTED issues (.5); telephone conference with Mr. Parkins regarding REDACTED (.2); telephone conference with Mr. Gold regarding REDACTED (.2); review and revise plan term sheet per miscellaneous comments (.5); conference call with group to discuss REDACTED (.5); telephone conference with Mr. Shapiro regarding REDACTED (.2); telephone conference with Mr. Parkins and Mr. Brilliant (.5); conference call with group regarding REDACTED (.5); telephone conference with Mr. Shapiro re REDACTED (.3); review revised documents (.6); conference call with group regarding REDACTED (.5); discuss REDACTED issues with Mr. Bezozo (.2); telephone conference with Mr. Brilliant regarding REDACTED issues and REDACTED (.5).	5.40	\$775.00	\$4,185.00	S, A
12/3/2007	Jody L. Konick	Participate in conference call regarding REDACTED with J. Sharry, F. Johnston, D. Colletti and M. Fry (.5); revise REDACTED, distribute to investors, follow up with investors (multiple times) and provide updates to internal group with respect to REDACTED (3.9).	4.40	\$245.00	\$1,078.00	S, A
12/3/2007	Matthew L. Fry	Update REDACTED term sheet REDACTED; office conference with Ms. Sharry, Mr. Colletti, Mr. Johnston, and Ms. Konick regarding same.	1.00	\$245.00	\$245.00	S, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/3/2007	Brandon Jones	Review and consider REDACTED issues.	0.40	\$410.00	\$164.00	S, D, I
12/3/2007	Kenneth K. Bezozo	Conference with Mr. Parkins regarding REDACTED issues relating to REDACTED; review and analyze same; discuss same with Mr. Hyman; numerous telephone conferences with individuals from DR Capital, Kleinbrook Capital, SAC, Schulte Roth, Goodwin Proctor and others regarding same; review documents regarding same.	8.90	\$825.00	\$7,342.50	S, A, D
12/3/2007	David Colletti	Draft and review REDACTED (2.1); prepare for and attend multiple conference calls with investors, Lehman, Goodwin Procter, Schulte, Mr. Stuecheli, Mr. Parkins, Mr. Bezozo, Ms. Elkin, Ms. Sharry and Mr. Johnston (3.6); REDACTED (.9); calls with Mr. Reilly and Mr. Brilliant at Goodwin Procter to discuss corporate issues and comments to documents (1.6); continue to revise and send out documents per comments REDACTED (3.9); e-mails and calls with investors, Lehman, Goodwin, Mr. Stuecheli, Mr. Parkins, Mr. Bezozo, Ms. Sharry and Ms. Elkin regarding documents, issues and comments (2.1); revise REDACTED letter and REDACTED (.9).	15.10	\$350.00	\$5,285.00	S, D, C, I
12/3/2007	Lenard M. Parkins	Work on REDACTED (1.3); numerous extended telephone conferences with M. Shapiro, Highland REDACTED regarding REDACTED and issues related thereto (2.9).	4.20	\$825.00	\$3,465.00	S, I
12/2/2007	Matthew L. Fry	Review and revise at the request of Ms. Sharry REDACTED; checking for REDACTED; office conference with Mr. Colletti, Mr. Johnston, and Ms. Konick regarding same.	3.60	\$245.00	\$882.00	S, D, I, A
12/2/2007	Jody L. Konick	Draft REDACTED; make revisions to REDACTED.	4.60	\$245.00	\$1,127.00	S, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/2/2007	Janice V. Sharry	Attend various conference calls regarding REDACTED (5.0); work on various issues (1.0); review and revise documents (3.0).	9.00	\$630.00	\$5,670.00	S, A, I, D
12/2/2007	Lenard M. Parkins	Review and revise documents for REDACTED (2.1); extended telephone conference with other bond holders and their counsel and M. Shapiro regarding REDACTED (2.3); telephone conference with J. Sharry and J. Elkin regarding REDACTED (.7).	5.10	\$825.00	\$4,207.50	S, D, A
12/2/2007	Fletch Johnston	Prepare for and participate on REDACTED conference calls with external working group and investors and revise REDACTED documents accordingly.	14.00	\$390.00	\$5,460.00	S, A
12/2/2007	David Colletti	Answer follow-up questions on REDACTED (.9); prepare for and attend conference call with investors, Lehman Group, Mr. Stuecheli, Mr. Daugherty, Mr. Parkins, Ms. Sharry, Ms. Elkin, Mr. Johnston, Goodwin Procter and Schulte Roth representatives (2.9); revise REDACTED letter and REDACTED (3.9); review issues on REDACTED (.8); prepare for and attend call with Schulte Roth, Goodwin Procter and Ms. Sharry regarding Section 13d issues (.9); draft and review REDACTED based on REDACTED (2.1); e-mails and calls with certain investors, personnel at Lehman and attorneys for investors with respect to REDACTED (2.2); review REDACTED (.9).	14.60	\$350.00	\$5,110.00	S, A, C, D, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/2/2007	Judith Elkin	Conference call with investment group, counsel and Lehman (2.8); revise REDACTED and distribute (.4); revise REDACTED (.6); conference call with Mr. Parkins and Mr. Brilliant (1.0); review REDACTED and discuss with Mr. Parkins (.6); revise REDACTED (.2); conference call with H&B team regarding REDACTED issues (.4); review revised REDACTED documents (1.2); telephone conference with Mr. Desai regarding questions on plan term sheet (.2); review further revised documents (.5); correspondence with Mr. Brilliant regarding various issues (.3); review REDACTED documents (.3).	8.50	\$775.00	\$6,587.50	S, A, D, I
12/1/2007	Fletch Johnston	Work on REDACTED matters, including REDACTED (8.5); prepare for and participate on REDACTED conference calls and calls with Highland and Lehman concerning REDACTED (2.0); review and analyze REDACTED (2.5).	13.00	\$390.00	\$5,070.00	S, A, C, D, I
12/1/2007	Matthew L. Fry	Research at the request of Ms. Sharry REDACTED.	2.50	\$245.00	\$612.50	S, A, D
12/1/2007	Jody L. Konick	Research REDACTED at the request of Jan Sharry.	2.40	\$245.00	\$588.00	S, D
12/1/2007	Janice V. Sharry	Attend conference call regarding REDACTED (3.0); work on revisions to REDACTED (3.0).	6.00	\$630.00	\$3,780.00	S, I



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/1/2007	Judith Elkin	Conference call with Lehman to REDACTED (2.3); revise REDACTED term sheet (1.4); prepare REDACTED letter (.5); correspondence with various parties regarding REDACTED revise documents (1.2); review revised REDACTED documents and comment on same (2.6); review REDACTED revisions (.6); telephone conference with Mr. Parkins regarding REDACTED (.3).	8.90	\$775.00	\$6,897.50	S, A, I, D
12/1/2007	David Colletti	Review form of REDACTED agreement per questions from REDACTED (.7); review REDACTED and revise REDACTED (.4); prepare for and attend conference call with Lehman group, Highland group, Mr. Parkins, Ms. Elkin, Mr. Johnston and Ms. Sharry to discuss REDACTED (2.6); revise REDACTED and prepare drafts (3.6); review REDACTED agreement REDACTED regarding REDACTED (3.3); begin drafting REDACTED (.8); e-mails/calls with Mr. Conroy, Ms. Sharry, Mr. Parkins, Mr. Stuecheli and Lehman group (1.5); review revised drafts of REDACTED letter and REDACTED and revise further (1.4); review REDACTED filings to REDACTED (1.5).	15.80	\$350.00	\$5,530.00	S, D, A
12/1/2007	Lenard M. Parkins	Work on documents for REDACTED (3.6); numerous telephone conferences with M. Shapiro and other bond holders regarding REDACTED (2.2); internal telephone conference with J. Sharry, D. Colletti, F. Johnston and J. Elkin regarding REDACTED (1.3).	7.10	\$825.00	\$5,857.50	S, D, A
11/30/2007	Debra Hatter	Discussion with Jan Sharry and Fletcher Johnston regarding REDACTED (.2); correspond with Jena Halliburton regarding REDACTED (.1).	0.30	\$450.00	\$135.00	S, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/30/2007	Janice V. Sharry	Review revisions to documents (1.5); various telephone conferences regarding same (1.0); transmit to working group and prepare for conference call (.5).	3.00	\$630.00	\$1,890.00	S, D, A
11/30/2007	Janice V. Sharry	Work on REDACTED letter (1.4); work on REDACTED letters (1.0); work on REDACTED (2.0); telephone conferences with working group (2.0); telephone conference with Mr. Colvin regarding REDACTED (.6).	7.00	\$630.00	\$4,410.00	S, I, A
11/30/2007	Fletch Johnston	Work on REDACTED matters, including REDACTED letter, REDACTED letters, and related documents (6.8); telephone conference with investors and Lehman Brothers (.9); discuss outstanding issues and action items with Ms. Sharry and Mr. Colletti (.6); review and revise REDACTED documents (1.2); review and analyze REDACTED (1.2).	10.70	\$390.00	\$4,173.00	S, I, A, D
11/30/2007	David Colletti	Draft, review and revise REDACTED Term Sheets (2.9); review and revise REDACTED (1.3); prepare for and attend call with Lehman Group, Mr. Stuecheli, potential investors, Ms. Sharry, Mr. Parkins and Ms. Elkin (2.2); review REDACTED letter and REDACTED letter form (.5); prepare for and attend call with Lehman Group, Mr. Stuecheli, Mr. Daugherty, potential investors, Ms. Sharry, Mr. Parkins and Ms. Elkin (1.8); review Appaloosa and Delphi filings to REDACTED (.3); e-mails and calls with Ms. Sharry, Ms. Elkin and Mr. Parkins (.9).	11.70	\$350.00	\$4,095.00	S, D, A, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/30/2007	Lenard M. Parkins	Work on REDACTED (2.7); calls with Highland and Lehman regarding REDACTED and communication with various unsecured creditors and their counsel regarding development of proposal (5.8).	8.50	\$825.00	\$7,012.50	S, I, C
11/30/2007	Judith Elkin	Work on REDACTED including review of REDACTED (5.0); telephone conference with Ms. Sharry regarding REDACTED (.3); review and comment on REDACTED letters and other REDACTED documents (.5); conference call with investor group (1.5); conference call with investor group (.8); conference call with Mr. Parkins and Ms. Sharry regarding REDACTED (.3); conference call with Ms. Sharry, Mr. Parkins and Mr. Colvin regarding REDACTED (.4); conference review REDACTED (.3); conference call with investor group (.8); review revised document (.4); review REDACTED (.3); telephone conference with Mr. Brilliant and his team regarding numerous issues (3); correspondence with Ms. Sharry and Mr. Parkins regarding REDACTED (.2).	10.00	\$775.00	\$7,750.00	S, D, A
11/29/2007	Janice V. Sharry	Telephone conference regarding REDACTED; review materials; discuss REDACTED.	1.50	\$630.00	\$945.00	S, I, D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/29/2007	Judith Elkin	Office conference with Mr. Parkins and Mr. Nagi regarding REDACTED (.2); telephone conference with Mr. Daugherty regarding same (.2); telephone conference with Mr. Shapiro regarding same (.2); conference call with Mr. Shapiro, Ms. Sharry, Mr. Parkins and Mr. Nagi regarding REDACTED (.8); review REDACTED (.5); review REDACTED (.8); review certain REDACTED (1.2); telephone conference with Mr. Parkins regarding REDACTED (.3); telephone conference with Mr. Brilliant (.2); conference call with Mr. Parkins, Mr. Colletti and Mr. Johnston regarding REDACTED (.2).	4.60	\$775.00	\$3,565.00	S, I
11/29/2007	Lenard M. Parkins	Communication with P. Daugherty regarding REDACTED (.3); review REDACTED pleadings (1.6) review REDACTED and REDACTED terms for REDACTED (1.1); conference calls with M. Shapiro and others at Lehman regarding REDACTED (2.1).	5.10	\$825.00	\$4,207.50	S, I, D
11/29/2007	David Colletti	Prepare for and attend call with Lehman Group, Mr. Parkins, Ms. Elkin and Ms. Sharry (1.4); review filings REDACTED (1.3); review previous filings by Highland for REDACTED (1.6); prepare for and attend call with Mr. Parkins, Ms. Elkin and Lehman Group to REDACTED (1.6); call to Ms. Arel at Goodwin & Procter to discuss securities laws issues surrounding the syndication of the backstop (.2); review Appaloosa filings with respect to REDACTED (.9); draft, review and revise REDACTED Term Sheets (2.9).	9.90	\$350.00	\$3,465.00	S, A, D
11/29/2007	Fletch Johnston	Review and analyze REDACTED (2.8); telephone conferences with Lehman Brothers concerning REDACTED (1.2); draft REDACTED (2.4).	6.40	\$390.00	\$2,496.00	S, D, A, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/28/2007	Lenard M. Parkins	Telephone conference with M. Shapiro regarding REDACTED (.5).	0.50	\$825.00	\$412.50	S, I
11/28/2007	Judith Elkin	Telephone conference with Mr. Daugherty with Mr. Parkins to REDACTED (.2); gather necessary materials for Mr. Nagi for REDACTED (.3).	1.00	\$775.00	\$775.00	S, I
11/28/2007	Jason Nagi	Review REDACTED, in preparation for REDACTED (.2). Review motion REDACTED in preparation for hearing REDACTED (2.2).	2.60	\$385.00	\$1,001.00	S, D
11/27/2007	David Colletti	Review REDACTED materials for REDACTED (.5); e-mails with Ms. Haliburton and Ms. Flack regarding REDACTED (.6).	1.10	\$350.00	\$385.00	S, D, A
11/27/2007	Fletch Johnston	Work on Delphi matters, including REDACTED (1.1); review and analyze REDACTED (1.4).	2.50	\$390.00	\$975.00	S, I, D
11/27/2007	Jermaine K. Johnson	Respond to L. Parkin's requests REDACTED case materials, including REDACTED.	1.80	\$210.00	\$378.00	S, A
11/26/2007	David Colletti	Draft REDACTED.	1.70	\$295.00	\$595.00	S, I
11/26/2007	Janice V. Sharry	Telephone conference with Mr. Parkins and Ms. Elkin and Mr. Daugherty.	0.60	\$595.00	\$378.00	S, I
11/26/2007	Judith Elkin	Telephone conference with Mr. Fox (counsel for indenture trustee) (.3); telephone conference with Ms. Sharry and Mr. Daugherty (.2); review objections REDACTED and disclosure statement (3.8); review transcript of REDACTED hearing REDACTED (.5); office conference with Mr. Parkins regarding REDACTED (.2).	5.00	\$725.00	\$3,875.00	S, I, D, A
11/25/2007	Judith Elkin	Review objections REDACTED.	2.40	\$725.00	\$1,860.00	S, D
11/24/2007	Lenard M. Parkins	Review REDACTED pleadings REDACTED transmit same to P. Daugherty.	0.40	\$825.00	\$330.00	S, D
11/23/2007	David Colletti	Begin draft of REDACTED as requested by Ms. Haliburton.	0.30	\$295.00	\$105.00	S, I
11/21/2007	David Colletti	Discuss with Ms. Haliburton REDACTED and REDACTED (Item 4).	0.40	\$295.00	\$140.00	S, I
11/21/2007	Lenard M. Parkins	Review REDACTED objections REDACTED and transmit same to P. Daugherty (.8).	0.80	\$825.00	\$660.00	S, D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/20/2007	Fletch Johnston	Review, analyze and summary REDACTED issues.	1.40	\$335.00	\$546.00	S, D
11/20/2007	Lenard M. Parkins	Review current draft of REDACTED (.8).	0.80	\$825.00	\$660.00	S, D
11/20/2007	Jermaine K. Johnson	Update REDACTED case docket research previously done to REDACTED.	1.70	\$210.00	\$357.00	S, D
11/19/2007	Janice V. Sharry	Review REDACTED agreement (.5); discuss issues with Mr. Parkins (.4); review issues relating to REDACTED (.4) telephone conference with REDACTED (.3)	1.60	\$630.00	\$1,008.00	S, D, A
11/19/2007	Judith Elkin	Telephone conference with Mr. Parkins (.2); review REDACTED and REDACTED letter (.3); conference call with Ms. Sharry and Mr. Parkins regarding REDACTED (.5); conference call with Ms. Sharry, Mr. Parkins and Mr. Daugherty (.2); review orders REDACTED (.6); review REDACTED (.3).	2.10	\$775.00	\$1,627.50	S, D, A
11/19/2007	Fletch Johnston	Discuss REDACTED and REDACTED issues with Ms. Sharry (.3); analyze REDACTED issues and discuss same with Mr. Parkins (.7).	1.00	\$335.00	\$390.00	S, I
11/19/2007	Lenard M. Parkins	Review REDACTED to determine REDACTED (0.8); telephone conference with P. Daugherty regarding REDACTED (.3).	1.10	\$825.00	\$907.50	S, I
11/16/2007	Judith Elkin	Review pleadings REDACTED (.5); review amendments REDACTED (1.4).	1.90	\$725.00	\$1,472.50	S, D
11/14/2007	Judith Elkin	REDACTED.	0.20	\$775.00	\$155.00	S, I
11/14/2007	Lenard M. Parkins	Review pleadings REDACTED (0.5); review REDACTED (0.6).	1.10	\$825.00	\$907.50	S, D
11/13/2007	Judith Elkin	Review objections REDACTED.	1.00	\$725.00	\$775.00	S, D
11/9/2007	Fletch Johnston	Review REDACTED and revised documents.	1.20	\$335.00	\$468.00	S, D
11/9/2007	Lenard M. Parkins	Review REDACTED regarding REDACTED (0.7); review pleadings regarding REDACTED; transmit same to P. Daugherty (.6).	1.30	\$825.00	\$1,072.50	S, D
11/9/2007	Jermaine K. Johnson	Conduct REDACTED case docket research to REDACTED.	2.10	\$210.00	\$441.00	S, D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/7/2007	Lenard M. Parkins	Review REDACTED motion REDACTED and order REDACTED (.5).	0.50	\$725.00	\$412.50	S, D
11/7/2007	Judith Elkin	Review REDACTED motion and notice REDACTED (.8) and discuss with Mr. Parkins (.2).	1.00	\$725.00	\$775.00	S, D
11/3/2007	Judith Elkin	Review REDACTED objections REDACTED and REDACTED and motion; correspondence with Mr. Parkins regarding same.	1.50	\$725.00	\$1,162.50	S, D
11/2/2007	Judith Elkin	Office conference with Mr. Parkins regarding REDACTED and REDACTED (.2); review REDACTED motion (.5).	0.70	\$725.00	\$542.50	S, D
11/2/2007	Lenard M. Parkins	Review REDACTED motion REDACTED (.5); REDACTED (0.5); Telephone conference with P. Daugherty regarding REDACTED (.3).	1.30	\$825.00	\$1,072.50	S, D, C
11/2/2007	Jermaine K. Johnson	Respond to L. Parkins' requests for REDACTED materials, including REDACTED.	1.20	\$210.00	\$252.00	S, D
11/2/2007	Janice V. Sharry	Review materials provided by Mr. Parkins.	0.60	\$630.00	\$378.00	S, D
11/1/2007	Lenard M. Parkins	Review REDACTED notice REDACTED (.8); telephone conference with P. Daugherty and transmit REDACTED to Daugherty regarding REDACTED (.5).	1.30	\$825.00	\$1,072.50	S, D, C
10/12/2007	Ashley Shurtleff	Analyze REDACTED (1.2 hours); analyze REDACTED language REDACTED (2.6 hours); prepare for and attend calls REDACTED (.8 hours); attend various calls and meetings to determine the REDACTED (1.2 hours).	5.80	\$280.00	\$1,914.00	S, D, I
10/5/2007	David Colletti	Questions from Mr. Evans regarding REDACTED (.2); research issues from Mr. Evans (.9); e-mail Mr. Evans with REDACTED and respond to follow-up e-mails (.5).	1.60	\$350.00	\$560.00	S, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
10/4/2007	David Colletti	E-mails with Mr. Evans and Ms. Haliburton discussing REDACTED (.9); e-mails and calls with Ms. Hatter to discuss REDACTED and issues REDACTED (.5); review issues and research on REDACTED (.5); revise and send REDACTED (.4); review REDACTED (.4); REDACTED (.2).	2.90	\$350.00	\$1,015.00	S, I, D
10/1/2007	David Colletti	E-mails with Ms. Haliburton, Mr. Colvin and Mr. Stuecheli regarding REDACTED (1.6); review REDACTED (.9).	2.50	\$350.00	\$875.00	S, I, D
9/28/2007	David Colletti	Draft and revise REDACTED (1.4); e-mails and calls with Mr. Stuecheli and Ms. Haliburton regarding REDACTED (1.2); review REDACTED proofs and make revisions to REDACTED (.8).	3.40	\$295.00	\$1,003.00	S, I, D
9/28/2007	Janice V. Sharry	Review and discuss REDACTED (.6); review REDACTED (.4)	1.00	\$595.00	\$595.00	S, D
9/27/2007	David Colletti	Review REDACTED (.5); draft REDACTED (.9); e-mails with Ms. Haliburton, Mr. Stuecheli, Mr. Daugherty and Ms. Sharry regarding REDACTED (.8).	2.20	\$295.00	\$649.00	S, D, I
9/26/2007	David Colletti	Call with Ms. Sharry regarding REDACTED (.2); e-mails with Mr. Evans, Mr. Stuecheli, Ms. Haliburton and Ms. Sharry regarding REDACTED (.9).	1.10	\$295.00	\$324.50	S, I
9/26/2007	Janice V. Sharry	Discuss REDACTED.	0.50	\$595.00	\$297.50	S, I
9/7/2007	Kim Morzak	On-line review of current docket sheet; download, organize and index various REDACTED pleadings.	0.80	\$195.00	\$156.00	S, D
8/30/2007	Ashley Shurtleff	REDACTED to REDACTED.	0.80	\$280.00	\$224.00	S, I
8/29/2007	Kim Morzak	On-line review of docket sheet to identify REDACTED pleadings.	0.30	\$195.00	\$58.50	S, D
8/29/2007	Jacqueline Shipchandle	Work on REDACTED certification.	1.00	\$405.00	\$405.00	S, I



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
8/28/2007	Jacqueline Shipchandle	Work on REDACTED certification.	0.30	\$405.00	\$121.50	S, I
8/27/2007	Jacqueline Shipchandle	Review and analyze REDACTED certification (.3); prepare correspondence from Mr. Colvin regarding same (.3).	0.60	\$405.00	\$243.00	S, D, I
8/24/2007	Fletch Johnston	Discuss REDACTED with Mr. Stuecheli and coordinate execution of document.	0.50	\$335.00	\$167.50	S, I, A
8/23/2007	Fletch Johnston	Telephone conferences with Mr. Stuecheli, Ms. Sharry and Mr. Parkins concerning REDACTED; review REDACTED letter; draft REDACTED notice REDACTED.	1.30	\$335.00	\$435.50	S, I, D
8/22/2007	Jacqueline Shipchandle	Work on REDACTED issues.	0.20	\$405.00	\$81.00	S, I
8/22/2007	Fletch Johnston	Work on REDACTED and discuss same with Ms. Sharry; review, analyze and summaries REDACTED.	1.20	\$335.00	\$402.00	S, I, D
8/22/2007	Janice V. Sharry	Various office conferences regarding REDACTED and other REDACTED matters.	0.50	\$595.00	\$297.50	S, D, A
8/22/2007	Kim Morzak	On-line review of current docket sheet (.3); download, organize and index various REDACTED pleadings (.5).	0.80	\$195.00	\$156.00	S, D, A
8/16/2007	Judith Elkin	Review REDACTED memorandum on REDACTED (.5); revise memo REDACTED and discuss with Mr. Parkins (.8).	1.30	\$725.00	\$942.50	S, D
8/15/2007	Autumn Smith	Edit memorandum REDACTED.	1.60	\$265.00	\$424.00	S, A
8/15/2007	Ian T. Peck	Continue Research of REDACTED.	8.40	\$385.00	\$3,234.00	S, D
8/15/2007	Kim Morzak	On-line review of current docket sheet (.3); download, organize and index various REDACTED pleadings (.7).	1.00	\$195.00	\$195.00	S, D, A
8/15/2007	Ashley Shurtleff	Review REDACTED.	0.80	\$280.00	\$224.00	S, D
8/14/2007	Ian T. Peck	Continue Research of REDACTED.	5.80	\$385.00	\$2,233.00	S, D
8/9/2007	Ashley Shurtleff	Finalize distribution of REDACTED.	0.90	\$280.00	\$252.00	S, A
8/9/2007	Jacqueline Shipchandle	Prepare REDACTED materials.	0.50	\$405.00	\$202.50	S, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
8/8/2007	Ashley Shurtleff	Prepare documents REDACTED (1.8 hours); finalize and coordinate REDACTED (.8 hour).	2.60	\$280.00	\$728.00	S, A
8/8/2007	Janice V. Sharry	Work on issues regarding REDACTED.	0.60	\$595.00	\$357.00	S, I
8/8/2007	Angela M. Josephs	Conferences regarding REDACTED; telephone conferences regarding REDACTED; obtain REDACTED and forward to file.	1.30	\$195.00	\$253.50	S, I, A
8/8/2007	Jacqueline Shipchandle	Work on REDACTED.	4.50	\$405.00	\$1,822.50	S, I
8/7/2007	Judith Elkin	Review REDACTED motion REDACTED (.8) and REDACTED, REDACTED (.7).	1.50	\$725.00	\$1,087.50	S, D, I
8/7/2007	Stacy Brainin	Correspondence regarding REDACTED.	0.50	\$575.00	\$287.50	S, I
8/7/2007	Ashley Shurtleff	Negotiate and revise REDACTED.	1.80	\$280.00	\$504.00	S, I
8/7/2007	Jacqueline Shipchandle	Work on REDACTED issues.	2.60	\$405.00	\$1,053.00	S, I
8/7/2007	Kim Morzak	On-line review of current docket sheet (.3); download, organize and index various REDACTED pleadings (.8).	1.10	\$195.00	\$214.50	S, D, A
8/6/2007	Ashley Shurtleff	Prepare for and attend meeting to discuss REDACTED.	0.90	\$280.00	\$252.00	S, A, I
8/6/2007	Janice V. Sharry	Discuss issues regarding REDACTED.	0.20	\$595.00	\$119.00	S, I
8/6/2007	Ian T. Peck	Continue research regarding REDACTED.	2.90	\$385.00	\$1,116.50	S, D
8/6/2007	Jacqueline Shipchandle	Conference with Ms. Shurtleff and Mr. Wisinski regarding REDACTED (.5); work on REDACTED (1.7).	2.20	\$405.00	\$891.00	S, A, I
8/5/2007	Ian T. Peck	Continue research regarding REDACTED.	2.80	\$385.00	\$1,078.00	S, D
8/3/2007	Jacqueline Shipchandle	Work on REDACTED including preparation of letter REDACTED regarding REDACTED.	2.00	\$405.00	\$810.00	S, D
8/3/2007	Janice V. Sharry	Review letter REDACTED (.3); discuss REDACTED (.4).	0.70	\$595.00	\$416.50	S, D, I
8/3/2007	Ashley Shurtleff	Coordinate distribution of letter REDACTED (1.2 hours); review REDACTED (1.6 hours).	2.80	\$280.00	\$784.00	S, A, D, I
8/3/2007	Stacy Brainin	Review REDACTED.	0.30	\$575.00	\$172.50	S, D, I
8/2/2007	Janice V. Sharry	Review status and issues regarding REDACTED.	1.00		\$595.00	S, D, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
8/2/2007	Jacqueline Shipchandle	Work on REDACTED (2.0); prepare letter REDACTED regarding REDACTED (.5).	2.50	\$405.00	\$1,012.50	S, I
8/2/2007	Judith Elkin	Review REDACTED reply (.6); discuss with Ms. Sharry (.2); court appearance at hearing on Appaloosa transaction and discussions with Mr. Broude and Red Brick Capital after hearing (1.7); correspondence with clients regarding same (.2).	2.70	\$725.00	\$1,957.50	S, D, I, H, C
8/2/2007	Thom Wisinski	Preparation of materials for REDACTED.	1.30	\$470.00	\$611.00	S, A, I
8/2/2007	Ashley Shurtleff	REDACTED (1.1); finalize review of REDACTED (1.5); coordinate with attorneys REDACTED (.9).	3.50	\$280.00	\$980.00	S, I, D, A
8/1/2007	Judith Elkin	Telephone conference with Mr. Hogan regarding document list (.2); review REDACTED list (.2); correspondence with Mr. Daugherty regarding REDACTED (.2); correspondence with Ms. Sharry regarding REDACTED (.2); correspondence with Mr. Hogan regarding exhibits (.1); correspondence with Mr. Hogan regarding confidentiality issues (.2).	1.10	\$725.00	\$797.50	S, A, D
8/1/2007	Thom Wisinski	REDACTED.	2.30	\$470.00	\$1,081.00	S, I
8/1/2007	Ashley Shurtleff	Review attorney e-mails to determine REDACTED (1.8 hours); review REDACTED (2.0 hours).	3.80	\$280.00	\$1,064.00	S, D, I
8/1/2007	Stacy Brainin	Correspondence regarding REDACTED.	0.40	\$575.00	\$230.00	S, I
8/1/2007	Janice V. Sharry	Work on certifications (1.0); review pleadings (1.0).	2.00	\$595.00	\$1,190.00	S, A, D
8/1/2007	Jacqueline Shipchandle	Work on REDACTED.	1.50	\$405.00	\$607.50	S, I
7/31/2007	Jacqueline Shipchandle	Work on REDACTED (3.8); prepare REDACTED materials (1.0).	4.80	\$405.00	\$1,944.00	I
7/31/2007	Liz Wardlaw	REDACTED.	0.20	\$245.00	\$49.00	I
7/31/2007	Kim Morzak	Download, organize and index various key REDACTED (.6).	0.60	\$195.00	\$117.00	A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/31/2007	Erika Blomquist	Comply with REDACTED policy.	0.10	\$410.00	\$41.00	A
7/30/2007	Ian T. Peck	Research REDACTED (5.4).	5.40	\$385.00	\$2,079.00	D
7/30/2007	Judith Elkin	Participate in meet and confer on REDACTED and correspondence to clients regarding same (.5); telephone conference with Mr. Daugherty (.1); correspondence to clients REDACTED and regarding REDACTED (.2).	0.80	\$725.00	\$580.00	A, C
7/30/2007	Jacqueline Shipchandler	Review REDACTED (1.2); work on REDACTED (.2); work on REDACTED (2.6).	4.00	\$405.00	\$1,620.00	D, I
7/30/2007	Ian T. Peck	Research REDACTED.	2.80	\$385.00	\$1,078.00	D
7/29/2007	Ian T. Peck	Research REDACTED.	1.80	\$385.00	\$693.00	D
7/27/2007	Allison Heo	Work on REDACTED.	0.30	\$265.00	\$79.50	I
7/27/2007	Kim Morzak	Assist Ms. Elkin in filing and serving statement regarding REDACTED (.6); prepare and file certificates of service regarding same (.4).	1.00	\$195.00	\$195.00	A
7/27/2007	Ashley Shurtleff	REDACTED.	5.70	\$280.00	\$1,596.00	I
7/27/2007	Jacqueline Shipchandler	Work on REDACTED (2.5).	2.50	\$405.00	\$1,012.50	I
7/27/2007	Judith Elkin	Revise statement on REDACTED transaction and arrange for filing and service with Ms. Morzak and Ms. Jones (.6).	0.60	\$725.00	\$435.00	I
7/27/2007	Ian T. Peck	Review REDACTED materials REDACTED.	0.60	\$385.00	\$231.00	D
7/27/2007	Kenneth K. Bezozo	Review files and other materials REDACTED.	0.60	\$750.00	\$450.00	D
7/27/2007	Thom Wisinski	Preparation of materials REDACTED.	1.80	\$420.00	\$846.00	A
7/26/2007	Thom Wisinski	Preparation of materials REDACTED.	1.90	\$420.00	\$893.00	A
7/26/2007	Jeffrey M. Slade	REDACTED.	0.80	\$265.00	\$212.00	I
7/26/2007	Ian T. Peck	Review REDACTED.	1.50	\$385.00	\$577.50	D, I
7/26/2007	Lenard M. Parkins	Review REDACTED (.3).	0.30	\$725.00	\$217.50	D, I
7/26/2007	Jacqueline Shipchandler	Collect REDACTED documents REDACTED (.8); work on log of REDACTED materials (.5); work on REDACTED (3.0); REDACTED (2.5).	6.80	\$405.00	\$2,754.00	D, A, I
7/26/2007	Fletch Johnston	REDACTED.	0.90	\$335.00	\$301.50	I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/26/2007	Kim Morzak	Download, organize and index REDACTED pleadings (1.5).	1.50	\$195.00	\$292.50	A
7/26/2007	David Colletti	Review REDACTED.	0.60	\$295.00	\$177.00	D, I
7/26/2007	Allison Heo	Work on REDACTED.	1.30	\$265.00	\$344.50	I
7/26/2007	Erika Blomquist	REDACTED.	0.20	\$410.00	\$82.00	I
7/26/2007	Liz Wardlaw	REDACTED.	0.80	\$245.00	\$196.00	I
7/25/2007	Ashley Shurtleff	Review REDACTED (4.0); review REDACTED (5.8).	9.80	\$280.00	\$2,744.00	D, I
7/25/2007	Charles F. Plenge	REDACTED (.1).	0.10	\$595.00	\$59.50	I
7/25/2007	Erika Blomquist	REDACTED.	0.30	\$410.00	\$123.00	I
7/25/2007	Allison Heo	Work on REDACTED.	3.90	\$265.00	\$1,033.50	I
7/25/2007	David Colletti	Review REDACTED (.2).	0.20	\$295.00	\$59.00	D, I
7/25/2007	Bart Biggers	Gather document related to REDACTED.	0.70	\$335.00	\$234.50	A, D
7/25/2007	Mary S. Mendoza	REDACTED.	0.70	\$450.00	\$315.00	I
7/25/2007	Denise A. Stilz	Prepare index of REDACTED.	1.80	\$195.00	\$351.00	A
7/25/2007	Janice V. Sharry	Work on REDACTED (1.0).	1.00	\$595.00	\$595.00	I
7/25/2007	Susan A. Wetzel	REDACTED.	0.50	\$410.00	\$205.00	I
7/25/2007	Liz Wardlaw	Sort REDACTED.	0.40	\$245.00	\$98.00	A, I
7/25/2007	Judith Elkin	Review and organize documents REDACTED (1.6).	1.60	\$725.00	\$1,160.00	A
7/25/2007	Jacqueline Shipchandler	Collect and organize documents REDACTED (1.7); work on REDACTED (6.0).	7.70	\$405.00	\$3,118.50	A, I
7/25/2007	Ian T. Peck	REDACTED.	2.40	\$385.00	\$924.00	I
7/25/2007	Brian Hail	REDACTED (.6).	0.60	\$575.00	\$345.00	I
7/25/2007	Jermaine K. Johnson	REDACTED.	1.80	\$195.00	\$351.00	I
7/25/2007	Kenric D. Kattner	Review REDACTED.	1.30	\$535.00	\$695.50	D, I
7/25/2007	Thom Wisinski	Preparation of materials REDACTED.	3.50	\$420.00	\$1,645.00	A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/25/2007	Angela M. Josephs	Travel to Highland's offices and meet with Mr. Colvin (.6); gather documents regarding REDACTED (2.0); separate documents gathered REDACTED and create inventory of same (.4).	3.00	\$195.00	\$585.00	T, C, D, A
7/24/2007	Ian T. Peck	Review diligence materials for REDACTED.	0.50	\$385.00	\$192.50	D
7/24/2007	Lenard M. Parkins	Two telephone conferences with P. Daugherty regarding same (.7); telephone conference with J. Sharry and P. Daugherty regarding REDACTED (.4).	1.10	\$725.00	\$797.50	C
7/24/2007	Jacqueline Shipchandler	Work on REDACTED (3.0).	3.00	\$405.00	\$1,215.00	I
7/24/2007	Judith Elkin	Conference call with Mr. Daugherty, Ms. Sherry, Mr. Parkins and Mr. Hail regarding same and regarding REDACTED (.6); conference call with REDACTED (1.0); review documents and folder for same (1.2).	2.80	\$725.00	\$2,030.00	C, D, A
7/24/2007	Ian T. Peck	Continue research to determine whether REDACTED.	6.70	\$385.00	\$2,579.50	D
7/24/2007	Susan A. Wetzel	Compile and review REDACTED (.4); conferences with Ms. Shurtleff regarding same (.2).	0.60	\$410.00	\$246.00	D, A
7/24/2007	Allison Heo	Work on REDACTED regarding REDACTED (2.0); work on REDACTED (.5).	2.50	\$265.00	\$662.50	I
7/24/2007	Ashley Shurtleff	Review documents REDACTED to determine REDACTED.	5.10	\$280.00	\$1,428.00	D
7/24/2007	Stacy Brainin	Organize REDACTED (1.0).	1.00	\$575.00	\$575.00	A, I
7/23/2007	Allison Heo	Work on REDACTED (4.5); work on REDACTED (.75).	5.25	\$265.00	\$1,391.25	I
7/23/2007	Ashley Shurtleff	REDACTED Material (.5); REDACTED (1.8).	2.30	\$280.00	\$644.00	I
7/23/2007	Ian T. Peck	Research to determine whether REDACTED.	9.80	\$385.00	\$3,773.00	D, I
7/23/2007	Judith Elkin	Review and revise REDACTED draft letter REDACTED conference call with Mr. Daugherty and Mr. Steucheli regarding same (2.4).	2.40	\$725.00	\$1,740.00	D, C
7/23/2007	Mike Danforth	Review due diligence files for REDACTED.	0.50	\$280.00	\$140.00	D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/23/2007	Brian Hall	Review REDACTED (5.2); Review REDACTED (1.0).	6.20	\$575.00	\$3,565.00	D, I
7/21/2007	Janice V. Sharry	Telephone conference with Mr. Daugherty (.6).	0.60	\$595.00	\$357.00	C
7/21/2007	David Fielder	Phone calls with Ms. Sharry; phone calls with SEC staff members; research REDACTED.	1.50	\$500.00	\$750.00	A, I, D
7/20/2007	Brian Hall	Review REDACTED. Review documents on same.	2.10	\$575.00	\$1,207.50	D, I
7/20/2007	Allison Heo	Work on REDACTED (.5).	0.50	\$265.00	\$132.50	I
7/19/2007	Janice V. Sharry	Telephone conferences with Mr. Daugherty and others regarding same (1.0).	1.00	\$595.00	\$595.00	C
7/19/2007	Allison Heo	Work on REDACTED (1.25).	1.30	\$265.00	\$344.50	I
7/19/2007	Bart Biggers	Review similar precedent situations (.3); conferences with financial printer regarding REDACTED (.7); analyze issues related to such (.4).	1.40	\$335.00	\$469.00	D, A
7/19/2007	Judith Elkin	Court appearance at hearing on motion REDACTED (2.5); correspondence to clients regarding REDACTED regarding REDACTED (.4).	2.90	\$725.00	\$2,102.50	H, C
7/19/2007	Ashley Shurtleff	Analyze whether REDACTED (1.0); analyze whether REDACTED (1.2).	2.20	\$280.00	\$616.00	I
7/19/2007	Lenard M. Parkins	Review REDACTED (.5).	0.50	\$725.00	\$362.50	D, I
7/19/2007	Fletch Johnston	Discuss REDACTED with Ms. Sharry and review case law, REDACTED and REDACTED with respect to REDACTED (4.9).	4.90	\$335.00	\$1,641.50	D, I
7/18/2007	Christina T. Rodriguez	Order REDACTED.	0.40	\$150.00	\$60.00	I
7/18/2007	Ian T. Peck	Research regarding REDACTED.	1.70	\$385.00	\$654.50	D, I
7/18/2007	Allison Heo	Work on REDACTED (2.0); work REDACTED (3.75).	5.75	\$265.00	\$1,523.75	I
7/18/2007	Janice V. Sharry	Work on REDACTED (6.9); review REDACTED (.5); discuss REDACTED and other matters with Mr. Daugherty and others (1.0).	8.40	\$595.00	\$4,998.00	I, D, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/17/2007	Allison Heo	Work on REDACTED (2.5); work on REDACTED (7.5).	9.60	\$265.00	\$2,544.00	I
7/17/2007	Allison Heo	Work on REDACTED (1.0).	1.00	\$265.00	\$265.00	I
7/17/2007	Anne B. Hagan	Draft and file REDACTED.	0.80	\$245.00	\$196.00	I, A
7/17/2007	Bart Biggers	Review REDACTED (1.4).	1.40	\$335.00	\$469.00	D, I
7/17/2007	Jermaine K. Johnson	Conduct limited REDACTED research regarding REDACTED and advise L. Parkins of research findings.	2.70	\$195.00	\$526.50	D
7/17/2007	Ian T. Peck	Research recent cases in which REDACTED compile research materials for Mr. Biggers.	4.20	\$385.00	\$1,617.00	D, A
7/17/2007	Vicki Martin-Odette	Attend to REDACTED.	1.00	\$490.00	\$490.00	I
7/16/2007	Lenard M. Parkins	Work on REDACTED and numerous calls with HB team, Highland and Lehman to prepare REDACTED and include REDACTED issued in discussion (10.4); review REDACTED (.6).	11.00	\$725.00	\$7,975.00	I, C, D
7/16/2007	Ian T. Peck	Research impact of REDACTED (2.8); compile materials regarding REDACTED (3.1).	5.90	\$385.00	\$2,271.50	D, A, I
7/16/2007	Jermaine K. Johnson	Organize files (1.0).	1.00	\$195.00	\$195.00	A
7/16/2007	Judith Elkin	Conference call with H&B, Highland and Lehman to discuss REDACTED (.8).	0.80	\$725.00	\$580.00	C
7/16/2007	Bart Biggers	Review REDACTED (2.8).	2.80	\$335.00	\$938.00	D, I
7/16/2007	Autumn Smith	Gather research resources for Mr. Peck.	0.40	\$265.00	\$106.00	D, A
7/15/2007	Janice V. Sharry	Various telephone conferences with Skadden and Lehman and Highland regarding issues (3.0).	3.00	\$595.00	\$1,785.00	A, C
7/15/2007	Judith Elkin	Conference call with Highland, Lehman and H&B teams regarding same (.4) and then with REDACTED (.7); conference call with Lehman and H&B (.6).	1.70	\$725.00	\$1,232.50	C, A
7/15/2007	Lenard M. Parkins	Work on REDACTED including numerous calls with HB team, Highland and Lehman (7.0).	7.00	\$725.00	\$5,075.00	I, C



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/14/2007	Fletch Johnston	Prepare for and participate on REDACTED conference calls with REDACTED concerning REDACTED documents (2.3).	2.30	\$335.00	\$770.50	A, I
7/14/2007	Lenard M. Parkins	Work on REDACTED and numerous calls with HB team, Lehman and Highland regarding same (8.8).	8.80	\$725.00	\$6,380.00	I, C, A
7/14/2007	Judith Elkin	Review REDACTED (1.1); conference call with Highland, Lehman and H&B teams (2.4); REDACTED (1.6); REDACTED (.3); conference call with H&B, Lehman and Highland team regarding REDACTED (1.3); work on REDACTED (.5).	7.20	\$725.00	\$5,220.00	D, I, C
7/13/2007	Allison Heo	Work on REDACTED (.25); work on REDACTED (.5); work on REDACTED (3.75).	4.50	\$265.00	\$1,192.50	I
7/13/2007	Judith Elkin	Review REDACTED (.3); review miscellaneous correspondence REDACTED on REDACTED and discuss issues with Mr. Parkins (.2).	0.50	\$725.00	\$362.50	D, I
7/13/2007	Lenard M. Parkins	Work on REDACTED (3.0); numerous telephone conferences with Highland, Lehman and HB legal team (5.3).	8.30	\$725.00	\$6,017.50	I, C
7/12/2007	Lenard M. Parkins	Work on REDACTED and telephone conferences with Highland Lehman and HB legal team regarding same (7.5).	7.50	\$725.00	\$5,437.50	I, C
7/12/2007	Janice V. Sharry	Work on REDACTED (2.0); do other work on REDACTED (2.0).	4.00	\$595.00	\$2,380.00	I
7/11/2007	Janice V. Sharry	Attend meeting at Lehman (3.0).	3.00	\$595.00	\$1,785.00	A
7/11/2007	Judith Elkin	Meet with Lehman team and Mr. Daugherty and Mr. Steucheli to REDACTED (5.5).	5.50	\$725.00	\$3,987.50	A, C
7/11/2007	Lenard M. Parkins	Meeting at Lehman to prepare for meeting at Skadden with Delphi on Highland proposal (2.1).	2.10	\$725.00	\$1,522.50	A
7/10/2007	Fletch Johnston	Prepare for and participate on conference calls with Highland and Lehman concerning REDACTED issues and REDACTED (1.6).	1.60	\$335.00	\$536.00	A, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/10/2007	Lenard M. Parkins	Work on REDACTED issued including REDACTED telephone conference with P. Daugherty and Lehman team regarding these issues (.8.8).	8.80	\$725.00	\$6,380.00	I, C
7/10/2007	Jermaine K. Johnson	Conduct limited REDACTED research regarding REDACTED issues and distribute findings to the working group (.8).	0.80	\$195.00	\$156.00	D, A
7/10/2007	Judith Elkin	Review REDACTED (.5).	0.50	\$725.00	\$362.50	D, I
7/10/2007	Allison Heo	Work on REDACTED (5.0).	5.00	\$265.00	\$1,325.00	I
7/10/2007	Bart Biggers	Review REDACTED (1.1).	1.10	\$335.00	\$368.50	D, I
7/9/2007	John Penn	Continued review of REDACTED.	0.60	\$525.00	\$321.00	D, I
7/9/2007	Fletch Johnston	Work on REDACTED (.3).	0.30	\$335.00	\$100.50	I
7/6/2007	Mark Elmore	Assist Mr. Peck with research related to REDACTED.	0.20	\$315.00	\$63.00	A, D
7/5/2007	Judith Elkin	Conference call with GM, Bear Stearns, WGM and Lehman regarding document issues (1.7).	1.70	\$725.00	\$1,232.50	A
7/5/2007	Fletch Johnston	Review REDACTED (.3); prepare REDACTED (.6).	0.90	\$335.00	\$301.50	D, I
7/5/2007	Jermaine K. Johnson	Prepare materials for attorney use (1.3); organize files (1.0).	2.30	\$195.00	\$448.50	A
7/3/2007	Judith Elkin	Review articles on REDACTED and REDACTED (.3); review documents REDACTED (1.2).	1.50	\$725.00	\$1,087.50	D
7/3/2007	Janice V. Sharry	Work on coordinating REDACTED with REDACTED (.6); various email transmissions with parties regarding REDACTED (.7).	1.30	\$595.00	\$773.50	A
7/2/2007	Judith Elkin	Review REDACTED (.5); redacted REDACTED (.5).	1.00	\$725.00	\$725.00	D, I
7/2/2007	Janice V. Sharry	Review REDACTED (.3).	0.30	\$595.00	\$178.50	D, I
7/2/2007	John Penn	Additional review of REDACTED material.	1.30	\$695.50	\$904.15	D, I
7/2/2007	Fletch Johnston	Review and analyze relevant rules and regulations, case law, and secondary guidance with respect to REDACTED (1.9).	1.90	\$335.00	\$636.50	D
7/2/2007	Jermaine K. Johnson	Organize files (1.2).	1.20	\$195.00	\$234.00	A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/1/2007	John Penn	Conference call with Highland and Lehman regarding REDACTED (1.0); preliminary review of REDACTED (2.8).	3.80	\$535.00	\$2,033.00	C, D, I
7/1/2007	Judith Elkin	Conference call with Highland, H&B and Lehman team to go over REDACTED (3.0).	3.00	\$725.00	\$2,175.00	C
7/1/2007	Arthur T. Carter	Gather and review information regarding REDACTED (.5).	0.50	\$495.00	\$247.50	D, I
7/1/2007	Lenard M. Parkins	Work on REDACTED (4.9); numerous extended telephone conferences with Lehman and Highland to REDACTED (2.5).	7.10	\$725.00	\$5,147.50	I, C
6/30/2007	Fletch Johnston	Work on REDACTED (9.5); work on REDACTED (.5).	10.00	\$335.00	\$3,350.00	I
6/28/2007	Fletch Johnston	REDACTED (1.2); work on REDACTED and REDACTED documents (6.9).	8.10	\$335.00	\$2,713.50	I
6/28/2007	Judith Elkin	Conference call with Highland, Lehman and H&B team regarding REDACTED (.5); conference call with Highland team and debtors regarding GM/Union issues and claims issues (1.0); review REDACTED (.3).	1.80	\$725.00	\$1,305.00	C, D, I
6/28/2007	Karl Burrer	Review REDACTED (.2); review REDACTED (.6).	0.80	\$280.00	\$224.00	D, I
6/28/2007	Janice V. Sharry	Work on REDACTED (1.2).	1.20	\$595.00	\$714.00	I
6/27/2007	Janice V. Sharry	Various telephone conferences with Mr. Parkins, Mr. Daugherty, Mr. Stuecheli and others (.6).	0.60	\$595.00	\$357.00	C
6/27/2007	Ian T. Peck	Review REDACTED regarding REDACTED (.2).	0.20	\$385.00	\$77.00	D, I
6/26/2007	Arthur T. Carter	Research and review documents in REDACTED and REDACTED and prepare initial draft of outline regarding same.	8.50	\$495.00	\$4,207.50	D, A
6/26/2007	Lenard M. Parkins	Work on REDACTED (3.3).	3.30	\$725.00	\$2,392.50	I
6/26/2007	Judith Elkin	Court appearance at hearing on motion to extend exclusivity (1.5); memo to clients regarding same and regarding REDACTED (.2); conference call with Mr. Parkins, Ms. Sharry and Mr. Daugherty (.5).	2.20	\$725.00	\$1,595.00	H, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/26/2007	Jermaine K. Johnson	Prepare REDACTED for attorney use (.7).	0.70	\$195.00	\$136.50	A
6/26/2007	Liz Wardlaw	Assist Mr. Carter in finding and printing REDACTED agreements in REDACTED data room.	2.70	\$245.00	\$661.50	A, D
6/25/2007	Melissa M. Goodman	REDACTED.	0.30	\$470.00	\$141.00	I
6/25/2007	N. Alex Nolte	Finalize REDACTED document review REDACTED and prepare summary memo regarding same.	3.90	\$390.00	\$1,521.00	D, A
6/25/2007	John Penn	Review REDACTED regarding REDACTED.	5.40	\$535.00	\$2,889.00	D, I
6/25/2007	Judith Elkin	Review REDACTED (.2); correspondence with Lehman regarding REDACTED (.5).	0.70	\$725.00	\$507.50	D, I, A
6/25/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.6).	0.60	\$725.00	\$435.00	C
6/24/2007	Judith Elkin	Review REDACTED (1.4); review REDACTED (.4).	1.80	\$725.00	\$1,305.00	D, I
6/22/2007	Judith Elkin	Review REDACTED (1.2).	1.20	\$725.00	\$870.00	D, I
6/22/2007	Mike Danforth	Review and analyze REDACTED documents REDACTED (7.5).	7.50	\$280.00	\$2,100.00	D
6/22/2007	Janice V. Sharry	Review REDACTED (1.5).	1.50	\$595.00	\$892.50	D, I
6/22/2007	N. Alex Nolte	Review REDACTED documents in the REDACTED (6.0).	6.00	\$390.00	\$2,340.00	D
6/22/2007	John Penn	Continued review of documents; review REDACTED memo.	2.40	\$535.00	\$1,284.00	D
6/22/2007	Arthur T. Carter	Follow up on REDACTED agreements; ascertain availability of documents in data room; follow up regarding same.	0.60	\$495.00	\$297.00	A, D
6/22/2007	Fletch Johnston	Review and analyze REDACTED (1.8).	1.80	\$335.00	\$603.00	D, I
6/21/2007	N. Alex Nolte	Review REDACTED documents in the REDACTED document room REDACTED.	15.00	\$390.00	\$5,850.00	D
6/21/2007	Mike Danforth	Review and analyze REDACTED documents in REDACTED.	13.20	\$280.00	\$3,696.00	D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/21/2007	John Penn	Additional due diligence, including REDACTED reviewing additional REDACTED documents REDACTED correspond with Lehman and Mr. Parkins regarding REDACTED issues.	6.80	\$535.00	\$3,638.00	D, A
6/21/2007	Allison Heo	Review REDACTED (1.0).	1.00	\$265.00	\$265.00	D, I
6/21/2007	Mary S. Mendoza	Finish review of REDACTED (.5).	0.50	\$450.00	\$225.00	D, I
6/20/2007	Allison Heo	Review REDACTED documents (10.0).	10.00	\$265.00	\$2,650.00	D
6/20/2007	N. Alex Nolte	Review REDACTED documents REDACTED and prepare for document review REDACTED.	6.50	\$390.00	\$2,535.00	D, A
6/20/2007	Lenard M. Parkins	Work on REDACTED and review REDACTED (2.8).	2.80	\$725.00	\$2,030.00	I, D
6/20/2007	Janice V. Sharry	Telephone conference with Mr. Daugherty and Mr. Parkins (.5) work on review of REDACTED and other REDACTED (1.2).	1.70	\$595.00	\$1,011.50	A, D, I
6/20/2007	Mike Danforth	Review and analyze REDACTED Documents REDACTED (8.0).	8.00	\$280.00	\$2,240.00	D
6/20/2007	John Penn	REDACTED review REDACTED documents; conference with Mr. Papelian regarding litigation issues; review REDACTED documents and assist in REDACTED review.	8.00	\$535.00	\$4,280.00	D, A
6/19/2007	Jeff T. Ragsdale	Prepare binder REDACTED.	0.30	\$205.00	\$61.50	A
6/19/2007	Liz Wardlaw	Prepare REDACTED for client (2.5).	2.50	\$245.00	\$612.50	A, C
6/19/2007	Jermaine K. Johnson	Prepare materials for attorney use (1.3); organize files (1.0).	2.30	\$195.00	\$448.50	A
6/19/2007	Mike Danforth	REDACTED (.2).	0.20	\$280.00	\$56.00	I
6/19/2007	Eric Jasso	Review REDACTED and summarize.	1.80	\$85.00	\$153.00	D, A, I
6/19/2007	Janice V. Sharry	Review REDACTED materials (.7).	0.70	\$595.00	\$416.50	D, I
6/19/2007	Ian T. Peck	Continue REDACTED review of materials REDACTED.	4.50	\$385.00	\$1,732.50	D, I
6/19/2007	Lenard M. Parkins	Review REDACTED (.7).	0.70	\$725.00	\$507.50	D, I
6/19/2007	Allison Heo	REDACTED (4.0); REDACTED (4.5).	8.50	\$265.00	\$2,252.50	I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/18/2007	Janice V. Sharry	Work on REDACTED (1.0).	1.00	\$595.00	\$595.00	I
6/18/2007	John Penn	Continued REDACTED work, including reviewing REDACTED report and conference call with Highland regarding REDACTED issues.	3.60	\$535.00	\$1,926.00	I, D, C
6/18/2007	Jermaine K. Johnson	Conduct additional REDACTED research regarding REDACTED and advise L. Parkins of research findings.	2.50	\$195.00	\$487.50	D, A
6/18/2007	Kim Morzak	Finalize review of REDACTED and confer with Mr. Peck regarding same.	4.50	\$195.00	\$877.50	D, A
6/18/2007	Susan A. Wetzel	Review REDACTED (1.4).	1.40	\$410.00	\$574.00	D, I
6/18/2007	Mike Danforth	Prepare REDACTED materials (2.2).	2.20	\$280.00	\$616.00	A
6/18/2007	Jeff T. Ragsdale	Prepare binder REDACTED.	1.20	\$205.00	\$246.00	A
6/17/2007	Lenard M. Parkins	Review REDACTED; draft memo regarding same (5.3).	5.30	\$725.00	\$3,842.50	S, D, I, A
6/16/2007	Mike Danforth	Review and analyze REDACTED materials REDACTED.	8.60	\$280.00	\$2,408.00	D, I
6/16/2007	Allison Heo	Review REDACTED documents (8.0).	8.00	\$265.00	\$2,120.00	D, I
6/16/2007	Jermaine K. Johnson	REDACTED (1.0).	1.00	\$195.00	\$195.00	I
6/15/2007	Judith Elkin	Review REDACTED (.4).	0.40	\$725.00	\$290.00	D, I
6/15/2007	Allison Heo	Request REDACTED documents REDACTED (3.0); review REDACTED documents (2.0); review REDACTED documents (8.0); arrange document access, set up conference calls and conduct other administrative tasks relating to REDACTED (2.0).	15.00	\$265.00	\$3,975.00	A, D
6/15/2007	Jeff T. Ragsdale	Prepare binder REDACTED connection with REDACTED.	1.20	\$205.00	\$246.00	A
6/15/2007	Liz Wardlaw	Pull REDACTED (1.8).	1.80	\$245.00	\$441.00	A, D
6/15/2007	Ian T. Peck	Coordinate delivery REDACTED (.3); redacted (.4).	0.70	\$385.00	\$269.50	A, I
6/14/2007	Mark Elmore	Continue work on REDACTED.	0.70	\$315.00	\$220.50	I
6/14/2007	N. Alex Nolte	REDACTED document review in virtual data rooms.	4.20	\$390.00	\$1,638.00	D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/14/2007	Janice V. Sharry	Continued review of REDACTED materials (.8); work on REDACTED (.4) telephone conference with Mr. Parkins, Mr. Daugherty and Mr. Stuecheli regarding REDACTED and issues (1.4).	2.60	\$595.00	\$1,547.00	D, I, C
6/14/2007	Allison Heo	Make arrangements REDACTED (5.5); REDACTED (5.5); conduct due diligence of REDACTED documents REDACTED (4.0).	15.00	\$265.00	\$3,975.00	A, I, D
6/14/2007	Melissa M. Goodman	Work on labor issues for due diligence.	0.40	\$470.00	\$188.00	A, D
6/14/2007	Eric Jasso	Research REDACTED.	1.20	\$85.00	\$102.00	D, I
6/14/2007	Charles F. Plenge	Review lists and prepare description of categories of documents to be requested (1.8).	1.80	\$595.00	\$1,071.00	A, D
6/13/2007	Liz Wardlaw	Revise REDACTED (2.5).	2.50	\$245.00	\$612.50	D, I
6/13/2007	Eric Jasso	Research REDACTED.	0.40	\$85.00	\$34.00	D, I
6/13/2007	Karl Burrer	Begin creating database REDACTED for the purposes of determining REDACTED (2.7); remove REDACTED claims from the claims database (.3); review REDACTED (.6).	3.60	\$280.00	\$1,008.00	A, D, I
6/13/2007	Judith Elkin	Conference call with client, Lehman and Loughlin Meghji to REDACTED (1.0).	1.00	\$725.00	\$725.00	C
6/13/2007	Melissa M. Goodman	Work on REDACTED.	0.90	\$470.00	\$423.00	I
6/13/2007	Allison Heo	Work on REDACTED with project team members (2.0) review REDACTED documents, REDACTED documents and REDACTED documents (4.9).	6.90	\$265.00	\$1,828.50	I, D
6/13/2007	Jermaine K. Johnson	Conduct REDACTED research regarding REDACTED and advise L. Parkins and J. Penn of research findings.	2.10	\$195.00	\$409.50	D, A
6/13/2007	Mike Danforth	REDACTED (.3)	0.30	\$280.00	\$84.00	I
6/13/2007	Janice V. Sharry	Work on REDACTED and filing of same (1.0).	1.00	\$595.00	\$595.00	I, A
6/13/2007	N. Alex Nolte	REDACTED document review.	1.60	\$390.00	\$624.00	D
6/13/2007	Mark Elmore	Review database in connection with Delphi review.	0.30	\$315.00	\$94.50	D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/13/2007	Fletch Johnston	Work on REDACTED (3.3).	3.30	\$335.00	\$1,105.50	I
6/12/2007	Fletch Johnston	Work on REDACTED (2.3).	2.30	\$335.00	\$770.50	I
6/12/2007	Allison Heo	Work on REDACTED.	8.20	\$265.00	\$2,173.00	I
6/12/2007	William C. Wilshusen	Review REDACTED (.2)	0.20	\$495.00	\$99.00	D, I
6/12/2007	Judith Elkin	Review REDACTED (.4); review revised due diligence list (.6).	1.00	\$725.00	\$725.00	D, I
6/12/2007	Karl Burrer	Complete data room access form (.2).	0.20	\$280.00	\$56.00	A
6/11/2007	Judith Elkin	Meet with clients and Lehman team to REDACTED (3.2); review REDACTED and arrange REDACTED (1.0).	4.20	\$725.00	\$3,045.00	A, D, I
6/11/2007	Lenard M. Parkins	REDACTED (4.6)	4.60	\$725.00	\$3,335.00	I
6/10/2007	Judith Elkin	Review REDACTED (.3).	0.30	\$725.00	\$217.50	D, I
6/8/2007	Lenard M. Parkins	Extended telephone conference with M. Conroy from Lehman regarding REDACTED (.8); telephone conference with Lehman and Highland to discuss REDACTED (2.7).	3.50	\$725.00	\$2,537.50	A, C
6/8/2007	Judith Elkin	Review REDACTED (.3).	0.30	\$725.00	\$217.50	D, I
6/7/2007	Lenard M. Parkins	Work on REDACTED (1.6); telephone conference with Lehman regarding REDACTED (1.9).	3.50	\$725.00	\$2,537.50	I, A
6/6/2007	Lenard M. Parkins	Work on REDACTED (4.4); extended telephone conferences with Lehman regarding REDACTED and preparation for meeting REDACTED (2.8).	7.20	\$725.00	\$5,220.00	I, A
6/6/2007	Karl Burrer	Review REDACTED (.8).	0.80	\$280.00	\$224.00	D, I
6/6/2007	Judith Elkin	Conference call with client and Lehman to review documents REDACTED (1.0).	1.00	\$725.00	\$725.00	C, D
6/6/2007	Janice V. Sharry	Work on REDACTED (1.4); prepare REDACTED (1.0); review REDACTED (1.5).	3.90	\$595.00	\$2,320.50	I, D
6/6/2007	Janice V. Sharry	Telephone conferences with Lehman and Mr. Parkins regarding same (1.0).	1.00	\$595.00	\$595.00	A
6/5/2007	Judith Elkin	Review REDACTED (.4); review REDACTED (.6); review REDACTED (1.6).	2.60	\$725.00	\$1,885.00	D, I



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/5/2007	Karl Burrer	Review REDACTED (2.9); review REDACTED (.7).	3.60	\$280.00	\$1,008.00	D, I
6/5/2007	Lenard M. Parkins	Extended telephone conference with Lehman regarding REDACTED and preparation for meeting with GM and Delphi (4.4); extended telephone conference with P. Daugherty and G. Steucheli regarding REDACTED (.7).	5.10	\$725.00	\$3,697.50	A, C
6/4/2007	Byron L. Kelley	Pulled all REDACTED, and then reviewed REDACTED.	3.60	\$205.00	\$738.00	A, D, I
6/4/2007	Jermaine K. Johnson	Conduct limited online legal research regarding REDACTED and advise L. Parkins of research finds and related REDACTED.	1.50	\$195.00	\$292.50	D, A
6/4/2007	Janice V. Sharry	Telephone conferences with Mr. Parkins and Mr. Daugherty and Mr. Stuecheli regarding REDACTED (1.3).	1.30	\$595.00	\$773.50	C
6/2/2007	Lenard M. Parkins	Several e-mails from R. Strickland of Wilkie regarding efforts to set up GM meetings with Highland (.6)	0.60	\$725.00	\$435.00	A
6/1/2007	David Colletti	Review REDACTED (.1).	0.10	\$295.00	\$29.50	D, I
6/1/2007	Janice V. Sharry	Review REDACTED (.3).	0.30	\$595.00	\$178.50	D, I
6/1/2007	Lenard M. Parkins	Numerous telephone conferences with P. Daugherty and M. Shapiro from Lehman regarding REDACTED (2.6).	2.60	\$725.00	\$1,885.00	C, A
5/31/2007	Janice V. Sharry	Telephone conferences with Mr. Daugherty and others regarding REDACTED and other issues (1.0).	1.00	\$595.00	\$595.00	C
5/31/2007	Lenard M. Parkins	Review REDACTED (1.1).	1.10	\$725.00	\$797.50	D, I
5/31/2007	David Colletti	Review REDACTED (.2).	0.20	\$295.00	\$59.00	D, I
5/30/2007	David Colletti	File with REDACTED (.2).	0.20	\$295.00	\$59.00	A, I
5/30/2007	Janice V. Sharry	Telephone conferences with Mr. Daugherty and Mr. Stuecheli regarding REDACTED issues and other matters (1.0).	1.00	\$595.00	\$595.00	C
5/29/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.7).	0.70	\$725.00	\$507.50	C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
5/29/2007	David Colletti	Prepare REDACTED (.3).	0.30	\$295.00	\$88.50	A, I
5/27/2007	Judith Elkin	Review REDACTED and correspondence with Ms. Sharry regarding same; review articles on REDACTED.	1.00	\$725.00	\$725.00	D, I
5/25/2007	David Colletti	Review REDACTED filings REDACTED and search for REDACTED filings REDACTED (.6).	0.60	\$295.00	\$177.00	D
5/24/2007	Janice V. Sharry	Telephone conference with Mr. Daugherty and Mr. Stuecheli and Mr. Parkins regarding REDACTED.	0.40	\$595.00	\$238.00	C
5/23/2007	Janice V. Sharry	Telephone conference with Mr. Daugherty, Mr. Stuecheli, Mr. Parkins and Mr. Minces regarding issues (.5).	0.50	\$595.00	\$297.50	C
5/17/2007	Lenard M. Parkins	Numerous telephone conferences with P. Daugherty, J. Sharry and Pardus and Brandes regarding Lehman engagement letter and issued related thereto and review of REDACTED (1.4); second telephone conference with P. Daugherty regarding REDACTED (.7).	2.10	\$725.00	\$1,522.50	C
5/16/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.4).	0.40	\$725.00	\$290.00	C
5/16/2007	Jermaine K. Johnson	Conduct limited online legal research regarding REDACTED and advise L. Parkins of research findings and related REDACTED.	2.10	\$195.00	\$409.50	D, A
5/14/2007	Janice V. Sharry	REDACTED.	2.20	\$595.00	\$1,309.00	I
5/14/2007	Lenard M. Parkins	Review REDACTED and telephone conference with P. Daugherty regarding REDACTED (.7).	0.70	\$725.00	\$507.50	D, I, C
5/11/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED and open issues regarding same and conference calls with Pardus regarding same (1.4).	1.40	\$725.00	\$1,015.00	C, A
5/11/2007	David Colletti	Review REDACTED (.3).	0.30	\$295.00	\$88.50	D, I
5/10/2007	Janice V. Sharry	Review REDACTED (.6).	0.60	\$595.00	\$357.00	D, I
5/10/2007	David Colletti	Review REDACTED as to REDACTED (.2).	0.20	\$295.00	\$59.00	D, I
5/10/2007	Lenard M. Parkins	Two telephone conferences with P. Daugherty and J. Sharry regarding REDACTED (1.1).	1.10	\$725.00	\$797.50	C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
5/9/2007	Lenard M. Parkins	Two telephone conferences with P. Daugherty regarding REDACTED issues (1.8).	1.80	\$725.00	\$1,305.00	C
5/8/2007	Lenard M. Parkins	Extended telephone conference with J. Sharry and P. Daugherty regarding REDACTED (1.6).	1.60	\$725.00	\$1,160.00	C
5/7/2007	David Colletti	Prepare for and attend conference call with Highland working group, Pardus representative, Mr. Parkins and Ms. Sharry (1.1).	1.10	\$295.00	\$324.50	A, C
5/4/2007	Lenard M. Parkins	Telephone conference with J. Sharry and P. Daugherty regarding REDACTED (.7).	0.70	\$725.00	\$507.50	C
5/2/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.6).	0.60	\$725.00	\$435.00	C
5/1/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.5).	0.50	\$725.00	\$362.50	C
4/30/2007	Janice V. Sharry	Review REDACTED.	0.40	\$595.00	\$238.00	D, I
4/30/2007	Judith Elkin	Review REDACTED and revised REDACTED (1.0); review REDACTED (.4).	1.40	\$725.00	\$1,015.00	D, I
4/25/2007	Judith Elkin	Review REDACTED (.5).	0.50	\$725.00	\$362.50	D, I
4/25/2007	Lenard M. Parkins	REDACTED (.3).	0.30	\$725.00	\$217.50	I
4/25/2007	Lenard M. Parkins	Review of REDACTED (1.10).	1.10	\$725.00	\$797.50	D, I
4/25/2007	Lenard M. Parkins	Telephone conference with P. Daugherty and J. Sharry regarding REDACTED (1.3).	1.30	\$725.00	\$942.50	C
4/25/2007	Janice V. Sharry	Review REDACTED (1.0).	1.00	\$595.00	\$595.00	D, I
4/23/2007	Lenard M. Parkins	Telephone conference with P. Daugherty and G. Stuecheli regarding REDACTED (1.3).	1.30	\$725.00	\$942.50	C
4/20/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.6).	0.60	\$725.00	\$435.00	C
4/20/2007	Judith Elkin	Review REDACTED (.6).	0.60	\$725.00	\$435.00	D, I
4/20/2007	David Colletti	Review REDACTED (.3).	0.30	\$295.00	\$88.50	D, I
4/19/2007	Janice V. Sharry	Telephone conference with Mr. Stuecheli and Mr. Daugherty REDACTED (.3).	0.30	\$595.00	\$178.50	C
4/19/2007	David Colletti	Review REDACTED (.9).	0.90	\$295.00	\$265.50	D, I
4/19/2007	Judith Elkin	Review REDACTED (.5).	0.50	\$725.00	\$362.50	D, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
4/19/2007	Lenard M. Parkins	Work on REDACTED (1.6); review with REDACTED letter REDACTED (.4).	2.00	\$725.00	\$1,450.00	S, I, D
4/18/2007	Lenard M. Parkins	Numerous telephone conference with P. Daugherty and J. Sharry regarding same (1.2); extended telephone conference with PR people REDACTED (1.3).	2.50	\$725.00	\$1,812.50	C, A
4/18/2007	Judith Elkin	Numerous telephone conferences with Mr. Parkins, Ms. Sharry, Mr. Daugherty and others REDACTED to discuss (1.0); review REDACTED (1.7); telephone conference with Mr. Daugherty (.5); telephone conference with Mr. Daugherty regarding REDACTED (.5).	3.70	\$725.00	\$2,682.50	C, A, D, I
4/18/2007	Debra Hatter	Review filings on REDACTED analysis (1.5); Assist with REDACTED (2.5).	4.00	\$425.00	\$1,700.00	D, A, I
4/17/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.5).	0.50	\$725.00	\$362.50	C
3/2/2007	Debra Hatter	Telephone conference with Denise Connor regarding HSR compliance in connection with purchases and sales of securities.	0.30	\$425.00	\$127.50	S, A
1/24/2007	Lenard M. Parkins	Telephone conference with P. Daugherty regarding REDACTED (.7).	0.70	\$725.00	\$507.50	C
1/22/2007	Ivo Djambov	Legal research in connection with REDACTED regarding REDACTED reporting.	1.70	\$280.00	\$476.00	D, I
1/19/2007	Jermaine K. Johnson	Conclude work cataloging, imaging and organizing the Highland/Delphi trial exhibits and related documents into the case file.	4.10	\$195.00	\$799.50	A
1/18/2007	Jermaine K. Johnson	Continue work cataloging, imaging and organizing the Highland/Delphi trial exhibits and related documents into the case file.	3.00	\$195.00	\$585.00	A
1/17/2007	Jermaine K. Johnson	Continue work cataloging, imaging and organizing the Highland/Delphi trial exhibits and related documents into the case file.	2.80	\$195.00	\$546.00	A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/17/2007	Ashley Shurtleff	Review REDACTED to determine whether REDACTED (1.3); prepare REDACTED (.8).	2.10	\$280.00	\$588.00	D, I
1/16/2007	Jermaine K. Johnson	Catalog and organize Highland/Delphi trial exhibits and related documents and incorporate same into the case file.	4.20	\$195.00	\$819.00	A
1/16/2007	Janice V. Sharry	Review possible REDACTED requirements.	0.40	\$595.00	\$238.00	A, I
1/12/2007	Kourtney Lyda	Review REDACTED for REDACTED and comment on same.	0.50	\$385.00	\$192.50	D, I, A
1/12/2007	Judith Elkin	Court appearance at argument and court ruling (5.0); meet with Mr. Parkins and Mr. Hall and conference with clients regarding REDACTED (.8).	5.80	\$725.00	\$4,205.00	H, A, C
1/12/2007	Janice V. Sharry	Work on REDACTED (1.5); telephone conference with Mr. Daugherty regarding (.6).	2.10	\$595.00	\$1,249.50	I, C
1/12/2007	Jermaine K. Johnson	Prepare for and attend continued trial on Delphi's motion to approve the equity purchase and commitment agreement (6.5); organize trial exhibits and related documents and incorporate same into the case file (2.1); REDACTED (3.5).	12.10	\$195.00	\$2,359.50	H, A, I
1/11/2007	Jermaine K. Johnson	Prepare for and attend trial on Delphi's motion to approve the equity purchase and commitment agreement.	12.00	\$195.00	\$2,340.00	H
1/11/2007	Janice V. Sharry	Review REDACTED (1.0).	1.00	\$595.00	\$2,340.00	D, I
1/11/2007	Brian Hall	Attendance at, participation in hearing on AHC approval motion.	12.20	\$575.00	\$7,015.00	H
1/11/2007	David Colletti	Review REDACTED (.8).	0.80	\$295.00	\$236.00	D, I
1/11/2007	Fletch Johnston	Review REDACTED documents (2.3).	2.30	\$335.00	\$770.50	D, I
1/11/2007	Lenard M. Parkins	Work and preparation for REDACTED; review depositions and numerous telephone conferences with J. Sharry and P. Daugherty (15.0).	15.00	\$725.00	\$10,875.00	I, A, C
1/11/2007	Judith Elkin	Additional REDACTED preparation (1.6); court appearance at Framework motion hearing (10.0); prepare REDACTED (1.0).	12.60	\$725.00	\$9,135.00	A, H, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/10/2007	Kenneth K. Bezozo	Continue analysis of REDACTED.	1.00	\$750.00	\$750.00	A, I
1/10/2007	Brian Hail	Prepare and defend P. Daugherty at deposition (9.0); REDACTED (2.0); review exhibits, objections on same (1.0); confer re REDACTED (1.0); prepare REDACTED; prepare REDACTED (4.8).	17.80	\$575.00	\$10,235.00	A, I, D
1/10/2007	Carlo Romero	Further research REDACTED (.3); further review REDACTED (.3).	0.60	\$280.00	\$168.00	D, I
1/10/2007	Judith Elkin	Read depositions REDACTED and prepare for trial (6.5); prepare REDACTED (1.2).	7.70	\$725.00	\$5,582.50	D, H, A
1/10/2007	Jermaine K. Johnson	Compile and organize 117 exhibits for the hearing on the Delphi Framework Motion hearing (2.8); prepare hearing exhibit notebooks for the team (1.5); assist team with preparation for the Delphi Framework Motion (3.10) assist B. Hail with preparation for the P. Daugherty deposition (1.2); review deposition transcripts and prepare deposition designation lists for the Sheehan and Opie depositions (2.1).	10.70	\$195.00	\$2,086.50	H, A, D
1/10/2007	Lenard M. Parkins	Work and preparation for Delphi hearing; review REDACTED and numerous telephone conferences with J. Sharry and P. Daugherty (15.0).	15.00	\$725.00	\$10,875.00	H, D, C
1/10/2007	Fletch Johnston	Review REDACTED (.6); review REDACTED (1.2).	1.80	\$335.00	\$603.00	D, I
1/9/2007	David Colletti	REDACTED.	1.10	\$295.00	\$324.50	I
1/9/2007	Lenard M. Parkins	Work and preparation for REDACTED hearing; review depositions and numerous telephone conferences with J. Sharry and P. Daugherty (15.0).	15.00	\$725.00	\$10,875.00	H, D, C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/9/2007	Jermaine K. Johnson	Assist team with preparation for the REDACTED hearing and related issues (6.9); assist B. Hall with preparation for the REDACTED deposition (1.7); prepare deposition designation list for the REDACTED deposition (2.1).	10.70	\$195.00	\$2,086.50	H, A
1/9/2007	Jeffrey M. Slade	Analyze REDACTED (.6); consider REDACTED (.6).	1.20	\$265.00	\$318.00	A, I
1/9/2007	Amy L. Easley	Prepare additional documents for production including REDACTED.	0.60	\$160.00	\$96.00	D, A
1/9/2007	Ashley Shurtleff	Prepare REDACTED.	1.50	\$280.00	\$420.00	A, I
1/9/2007	Brian Hail	Review depositions, make designations (3.0); prepare for cross examination of Sheehan, Resnick (4.0); attend court hearing re REDACTED (4.0).	11.00	\$575.00	\$6,325.00	D, A, H
1/9/2007	Judith Elkin	Review REDACTED (2.3); court appearance at chambers conference on discovery (1.2); prepare REDACTED (.5); review miscellaneous documents relating to REDACTED issues (2.0).	6.00	\$725.00	\$4,350.00	D, I, H, A
1/9/2007	Kourtney Lyda	Prepare REDACTED (1.5); assist in responses to discovery requests and hearing preparation (1.7).	3.20	\$385.00	\$1,232.00	A, I, H
1/8/2007	Brian Hail	Confer re REDACTED (.8); confer re REDACTED (.3).	1.10	\$575.00	\$632.50	A, I
1/8/2007	Judith Elkin	Work on REDACTED (2.0); review REDACTED deposition (3.2); review miscellaneous correspondence regarding REDACTED issues (1.2).	6.40	\$725.00	\$4,640.00	I, A
1/8/2007	John Penn	Review correspondence and pleadings (3.0).	3.00	\$535.00	\$1,605.00	D
1/8/2007	Thomas A. Howley	Reviewed various background documents (1.2).	1.20	\$495.00	\$594.00	D
1/8/2007	Jermaine K. Johnson	Compile and organize REDACTED deposition transcripts and exhibits (1.0); assemble and index REDACTED exhibits (2.0); pull cases REDACTED (.7); REDACTED (4.0).	7.70	\$195.00	\$1,501.50	A, D, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/8/2007	Amy L. Easley	Prepare additional documents for production including REDACTED.	0.30	\$160.00	\$48.00	D, A
1/8/2007	Lenard M. Parkins	Work and preparation for REDACTED hearing; review depositions and numerous telephone conferences with J. Sharry and P. Daugherty (15.0).	15.00	\$725.00	\$10,875.00	H, D, C
1/8/2007	William C. Strock	Review due diligence request submission.	0.30	\$550.00	\$165.00	A, D
1/8/2007	Fletch Johnston	Review REDACTED documents (1.9).	1.90	\$335.00	\$636.50	D
1/7/2007	Judith Elkin	Review additional documents and REDACTED declarations (2.3); review correspondence regarding REDACTED (.6).	2.90	\$725.00	\$2,102.50	D
1/7/2007	Ian Wood	Update notebooks concerning the latest public filings by Appaloosa and the latest filings by Highland.	1.10	\$210.00	\$231.00	A
1/7/2007	Jermaine K. Johnson	Update the REDACTED production notebooks with supplemental production (1.2); compile and assemble REDACTED deposition transcripts and related exhibits and prepare notebooks of same for the team (1.9).	3.10	\$195.00	\$604.50	A
1/6/2007	Jermaine K. Johnson	Updated and organized the Delphi Framework production notebooks (1.0)	1.00	\$195.00	\$195.00	A
1/6/2007	Brian Hail	Review depositions and document productions (2.0).	2.00	\$575.00	\$1,150.00	D
1/6/2007	Judith Elkin	Review documents produced by REDACTED.	4.70	\$725.00	\$3,407.50	D
1/5/2007	Randall E. Colson	Review REDACTED related to proposed transaction.	1.00	\$460.00	\$460.00	D, I
1/5/2007	W. Scott Wallace	Work on REDACTED (1.0); review REDACTED documents (1.0); review REDACTED (.5).	2.50	\$560.00	\$1,400.00	I, D
1/5/2007	Lenard M. Parkins	Work on letter and package delivery to REDACTED (1.2).	1.20	\$725.00	\$870.00	A
1/5/2007	John Penn	Preliminary review of email production (3.0); review deposition of REDACTED (2.0); continued review of documents from Delphi (1.6).	6.60	\$535.00	\$3,531.00	A, D



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/5/2007	Amy L. Easley	Prepare additional documents for production including REDACTED and REDACTED (.5).	0.50	\$160.00	\$80.00	A, D
1/5/2007	Mike Danforth	Revise REDACTED list of REDACTED documents (1.0).	1.00	\$280.00	\$280.00	A
1/5/2007	Jermaine K. Johnson	Organized the Highland and Delphi Framework production and prepared notebooks of same for review by the team (2.7); update the working group contact list (.4).	3.10	\$195.00	\$604.50	A
1/5/2007	Ian T. Peck	Review draft due diligence request and draft insert for REDACTED materials (1.0); obtain information regarding REDACTED (.4).	1.40	\$385.00	\$539.00	A
1/5/2007	Fletch Johnston	Continue conducting REDACTED due diligence (3.8).	3.80	\$335.00	\$1,273.00	A
1/5/2007	Janice V. Sharry	Review filings and other materials (2.0); work on review of due diligence request list and begin review of documents (2.0).	4.00	\$595.00	\$2,380.00	D, A
1/5/2007	Ashley Shurtleff	Obtain approval of REDACTED and make filing (.3).	0.30	\$280.00	\$84.00	A
1/5/2007	Zachary S. Huselid	Research REDACTED (1.0).	1.00	\$210.00	\$210.00	D, I
1/4/2007	Fletch Johnston	Conduct due diligence on REDACTED documents concerning REDACTED (5.9).	5.90	\$335.00	\$1,976.50	A, D
1/4/2007	Richard Fijolek	Consider REDACTED.	0.30	\$595.00	\$178.50	I
1/4/2007	Judith Elkin	Review comments of Mr. Parkins, revise and file limited objection to exclusivity extension (1.2); review REDACTED (.5); conference call with Highland and its advisors and EC and its advisors (1.4).	3.10	\$725.00	\$2,247.50	D, A, I, C
1/4/2007	Brian Hail	Prepare for and attend deposition of REDACTED (6.4); confer re REDACTED; review REDACTED (2.0).	8.40	\$575.00	\$4,830.00	A, I, D
1/4/2007	Jeffrey M. Slade	Analyze REDACTED.	0.40	\$265.00	\$106.00	I
1/4/2007	John Penn	Continued work on REDACTED (3.0).	3.00	\$535.00	\$1,605.00	I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/4/2007	Ashley Shurtleff	Analyze whether any REDACTED (.7); analyze (1.0); coordinate with Bowne to obtain REDACTED proof of the REDACTED (.3).	2.00	\$280.00	\$560.00	I, A
1/4/2007	W. Scott Wallace	Work on REDACTED (1.0).	1.00	\$560.00	\$560.00	I
1/4/2007	Ian Wood	Review REDACTED to discover REDACTED (2.7).	2.70	\$210.00	\$567.00	D, I
1/4/2007	Jermaine K. Johnson	Coordinate the electronic and overnight mail service of Highland's limited objection to Delphi's motion to extend exclusivity (1.6); draft and e:file affidavit of service with respect to Highland's limited objection to Delphi's motion to extend exclusivity (.4).	2.00	\$195.00	\$390.00	A
1/3/2007	Brian Hail	Research same (2.0); depositions, Highland document production, Highland witnesses (1.0); review documents produced by Debtor (1.0); prepare for REDACTED depositions (1.0).	5.00	\$575.00	\$2,875.00	A, D
1/3/2007	John Penn	Preliminary review of documents REDACTED (3.0).	3.00	\$535.00	\$1,605.00	D
1/3/2007	Carlo Romero	Review and analyze REDACTED (1.1).	1.10	\$280.00	\$308.00	D, I
1/3/2007	Carlo Romero	Participate in conference call with attorneys and Highland executive members (.5)	0.50	\$280.00	\$140.00	A, C
1/3/2007	Amy L. Easley	Prepare documents for production including REDACTED and REDACTED.	0.40	\$160.00	\$64.00	A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/3/2007	Jeffrey M. Slade	Review and analyze REDACTED (1.0); consider and discuss REDACTED (1.0); analyze REDACTED with respect to REDACTED (.5); consider application and scope of REDACTED (.5).	3.00	\$265.00	\$795.00	D, I
1/3/2007	Ian Wood	Review REDACTED (3.0).	3.00	\$210.00	\$630.00	D, I
1/3/2007	Judith Elkin	Conference call with clients regarding REDACTED (1.2); participate in meet and confer discovery conference regarding REDACTED (.8).	2.00	\$725.00	\$1,450.00	C, A
1/3/2007	Ashley Shurtleff	Draft and revise REDACTED (2.0).	2.00	\$280.00	\$560.00	A, I
1/2/2007	Sue P. Murphy	Review REDACTED and discuss with Ms. Elkin.	0.30	\$560.00	\$168.00	D, I, A
1/2/2007	Debra Hatter	Assist with preparation of REDACTED relating to REDACTED (.5).	0.30	\$425.00	\$127.50	A, I
1/2/2007	Kenneth K. Bezozo	Review information relating to REDACTED; continue review of REDACTED issues.	1.20	\$750.00	\$900.00	A
1/2/2007	Lenard M. Parkins	REDACTED meeting with Delphi and REDACTED; work on REDACTED; meetings with Highland on REDACTED; telephone conference with Kattner regarding REDACTED (13.5); review REDACTED(.5); review changes to REDACTED Agreement on REDACTED (.7).	14.70	\$725.00	\$10,657.50	A, C, D, I
1/2/2007	Janice V. Sharry	REDACTED (4.0); attend meetings with Mr. Dauther and Mr. Stuecheli in preparation for meetings (2.0).	6.00	\$595.00	\$3,570.00	I, A
1/2/2007	Jermaine K. Johnson	Prepared hearing notebooks of objections to Delphi's motion for equity purchase and commitment agreements (.8).	0.80	\$195.00	\$156.00	A
1/2/2007	Jeffrey M. Slade	Review REDACTED (.4).	0.40	\$265.00	\$106.00	D, I
1/2/2007	John Penn	Work on document requests and related information (2.0); review REDACTED (2.0).	4.00	\$535.00	\$2,140.00	A, D, I
1/2/2007	Carlo Romero	Further review and analyze REDACTED (1.0); further REDACTED (1.0); further review and analyze REDACTED (.7)	2.70	\$280.00	\$756.00	D, I
1/2/2007	Brian Hail	Review REDACTED (1.0); review REDACTED (1.3); review case law on REDACTED (1.0).	3.30	\$575.00	\$1,897.50	D, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/2/2007	Ashley Shurtleff	Prepare REDACTED (2.0); review REDACTED (.5).	2.50	\$280.00	\$700.00	A, I, D
1/1/2007	Lenard M. Parkins	Preparation for meeting with Delphi, telephone conference with P. Daugherty regarding REDACTED; review REDACTED drafts and issued related thereto (2.3).	2.30	\$725.00	\$1,667.50	A, C, D, I
12/31/2006	Brian Hail	Review REDACTED; Review REDACTED.	3.30	\$575.00	\$1,897.50	D, I
12/31/2006	Kenric D. Kattner	Review REDACTED (.8); review REDACTED (1.4).	2.20	\$535.00	\$1,177.00	D, I
12/31/2006	Lenard M. Parkins	Work on REDACTED (.7).	0.70	\$725.00	\$507.50	I
12/31/2006	Kourtney Lyda	Review and revise REDACTED.	1.10	\$385.00	\$423.50	D, I
12/30/2006	Kenric D. Kattner	Review REDACTED and REDACTED (1.2); Review REDACTED (1.4); Begin drafting document requests to Appaloosa (.8).	3.40	\$535.00	\$1,819.00	D, I, A
12/30/2006	Lenard M. Parkins	Extended telephone conference with J. Dondero, P. Daugherty, G. Stuecheli regarding REDACTED (1.0).	1.00	\$725.00	\$725.00	C
12/29/2006	John Penn	Work on REDACTED regarding REDACTED; telephone conference with Mr. Parkins regarding REDACTED; telephone conference with Mr. Bezozo regarding REDACTED; revise draft of memo regarding REDACTED issues.	4.30	\$535.00	\$2,300.50	I, A
12/29/2006	Kourtney Lyda	Review and revise REDACTED.	0.50	\$385.00	\$192.50	D, I, A
12/29/2006	Richard Fijolek	Consider REDACTED issues.	0.40	\$595.00	\$238.00	I
12/28/2006	Ashley Shurtleff	Analyze whether a REDACTED (1.2); analyze whether REDACTED (1.5).	2.70	\$280.00	\$756.00	I
12/28/2006	Jermaine K. Johnson	Coordinate the service of the Highland objection and response to the Motion for Order Authorizing and Approving the Equity Purchase and Commitment Agreement via overnight mail and electronic transmission, per the court's notice procedures order (1.5).	1.50	\$195.00	\$292.50	A
12/28/2006	Kenric D. Kattner	Numerous telephone conferences with client regarding REDACTED (2.0).	2.00	\$535.00	\$1,070.00	C

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/28/2006	Judith Elkin	Review and revise and then file objection to motion for approval of Appaloosa Cerberus proposal (1.6); prepare REDACTED (2.2); REDACTED (.2).	4.00	\$725.00	\$2,900.00	A, I
12/28/2006	Sue P. Murphy	Continue document review.	0.50	\$560.00	\$280.00	D
12/27/2006	Fletch Johnston	Review REDACTED (1.0); review and analyze REDACTED (1.3).	2.30	\$335.00	\$770.50	D, I
12/27/2006	Sue P. Murphy	Discuss REDACTED.	2.00	\$560.00	\$1,120.00	I
12/27/2006	Debra Hatter	REDACTED (.2).	0.20	\$425.00	\$85.00	I
12/27/2006	Richard Fijolek	Consider REDACTED.	1.00	\$595.00	\$595.00	I
12/27/2006	Jeffrey M. Slade	Analyze REDACTED; analyze REDACTED rules involving REDACTED; consider REDACTED; prepare memorandum regarding REDACTED.	5.30	\$265.00	\$1,404.50	I, A
12/26/2006	Judith Elkin	Review REDACTED (.4); research REDACTED (.3).	0.70	\$725.00	\$507.50	D, I
12/26/2006	Jason P. Bloom	Analyze the requirements for REDACTED; report results.	4.10	\$280.00	\$1,148.00	A
12/26/2006	Lenard M. Parkins	Work on REDACTED (5.2).	5.20	\$725.00	\$3,770.00	I
12/26/2006	Kenric D. Kattner	Review and analyze REDACTED (.8); review REDACTED thereof (.4).	1.20	\$535.00	\$642.00	D, I
12/26/2006	Arthur T. Carter	Follow-up and gather information on REDACTED.	2.00	\$495.00	\$990.00	A
12/25/2006	Lenard M. Parkins	Work on REDACTED (2.7).	2.70	\$725.00	\$1,957.50	I
12/25/2006	Kenric D. Kattner	Review and analyze REDACTED (1.2).	1.20	\$535.00	\$642.00	D, I
12/24/2006	Lenard M. Parkins	Work on REDACTED (3.3).	3.30	\$725.00	\$2,392.50	I
12/22/2006	Carlo Romero	Further review and analyze REDACTED issues.	1.50	\$280.00	\$420.00	D, I
12/22/2006	Lenard M. Parkins	Work on REDACTED (2.4); two telephone conferences with J. Sharry and Highland's PR firm regarding REDACTED (1.1).	3.50	\$725.00	\$2,537.50	I, A
12/22/2006	Kourtney Lyda	Review and revise REDACTED.	4.40	\$385.00	\$1,694.00	D, A, I

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/22/2006	Fletch Johnston	Review REDACTED (1.5); review REDACTED (.3).	1.80	\$335.00	\$603.00	D, I
12/22/2006	W. Scott Wallace	Work on REDACTED; review issues in connection with REDACTED; office conference with Ms. Sharry regarding same; review REDACTED documents.	2.70	\$560.00	\$1,512.00	I, A, D
12/21/2006	Kenric D. Kattner	Review and analyze REDACTED (2.4).	2.40	\$535.00	\$1,284.00	D, I
12/21/2006	W. Scott Wallace	Work on REDACTED; office conferences with Ms. Sharry and Ms. Shurtleff regarding same; telephone conference with working group regarding same (3.5); review and analyze REDACTED (3.0).	6.50	\$560.00	\$3,640.00	I, A, D
12/21/2006	Taylor H. Wilson	Review REDACTED issues therein; review REDACTED concerns and work to locate outside counsel to REDACTED.	1.20	\$515.00	\$618.00	A
12/21/2006	Lenard M. Parkins	Work on REDACTED (3.5); numerous telephone conferences with P. Daugherty, G. Stuecheli and other Highland representatives regarding REDACTED and issues to be addressed (3.1).	6.60	\$725.00	\$4,785.00	I, C
12/21/2006	Carlo Romero	Review and analyze REDACTED for REDACTED.	1.90	\$280.00	\$532.00	D, I
12/21/2006	Ian Wood	REDACTED.	0.80	\$210.00	\$168.00	I
12/21/2006	Ian Wood	REDACTED.	0.40	\$210.00	\$84.00	I
12/21/2006	Ashley Shurtleff	Analyze REDACTED.	1.30	\$280.00	\$364.00	I
12/21/2006	Ashley Shurtleff	REDACTED.	1.80	\$280.00	\$504.00	I
12/21/2006	Ashley Shurtleff	REDACTED.	1.00	\$280.00	\$280.00	I
12/21/2006	Thomas A. Howley	Worked on REDACTED (3.1).	3.10	\$495.00	\$1,534.50	I
12/20/2006	Janice V. Sharry	Work on REDACTED (7.0); various telephone conferences with Mr. Daugherty and Mr. Stuecheli (2.0); review filings REDACTED (1.5).	10.50	\$595.00	\$6,247.50	I, C, D

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/20/2006	Carlo Romero	Research and review REDACTED; further review and revise REDACTED information on REDACTED; review and analyze potential additional REDACTED; update REDACTED draft with revised REDACTED information.	3.60	\$280.00	\$1,008.00	D, I
12/20/2006	Judith Elkin	Review REDACTED; meet with Mr. Parkins regarding same; telephone conferences with Ms. Sharry regarding same; conference call with clients regarding same; review and revise REDACTED and discuss with Mr. Parkins and Ms. Sharry.	3.80	\$725.00	\$2,755.00	D, I, A, C
12/20/2006	Ashley Shurtleff	REDACTED.	10.20	\$280.00	\$2,856.00	I
12/20/2006	Ian Wood	REDACTED.	4.50	\$210.00	\$945.00	I
12/20/2006	W. Scott Wallace	Work on REDACTED; participate in telephone conference with working group regarding same; office conferences with Ms. Sharry, Mr. Colletti and Ms. Shurtleff regarding same (3.0); review various transaction documents regarding same (2.5).	5.50	\$560.00	\$3,080.00	I, A, D
12/20/2006	Kenric D. Kattner	Continue working on REDACTED (3.6); review and analyze REDACTED (1.8).	5.40	\$535.00	\$2,889.00	I, D
12/20/2006	Debra Hatter	Review REDACTED for REDACTED; review and provide input for REDACTED to Ashley Shurtleff; review REDACTED letter drafts.	4.00	\$425.00	\$1,700.00	D, I
12/19/2006	Debra Hatter	Continued work on REDACTED; review materials from REDACTED; multiple phone conferences with Denise Connor and Coby Hyman regarding REDACTED.	4.00	\$425.00	\$1,700.00	I, D, A
12/19/2006	Lenard M. Parkins	Extended numerous calls with P. Daugherty and J. Sharry working on REDACTED, REDACTED of Highland Commitment and Proposal to Delphi; numerous telephone conferences with B. Scheler, counsel for the Equity Committee regarding Delphi and Cerberus proposal filed on the 18th (4.6).	4.60	\$725.00	\$3,335.00	C, A

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/19/2006	Thomas A. Howley	Worked on REDACTED; provided comments to various drafts and discussed with team; continued to review pleadings REDACTED.	1.20	\$495.00	\$594.00	I, D
12/19/2006	Ivo Djambov	Legal research regarding REDACTED.	2.30	\$280.00	\$644.00	D
12/19/2006	Carlo Romero	Review and analyze REDACTED; review, revise and update draft REDACTED; review and research REDACTED information regarding REDACTED further review and analyze information provided regarding REDACTED.	3.30	\$280.00	\$924.00	D, I, A
12/18/2006	Thomas A. Howley	Telephone conference with L. Parkins and P. Daugherty regarding REDACTED; reviewed REDACTED plan framework agreement; reviewed pleadings filed with bankruptcy court.	1.40	\$495.00	\$693.00	C, D
12/18/2006	Jermaine K. Johnson	Conduct limited online legal research regarding REDACTED and advised working group of findings; prepared notebooks of the REDACTED.	3.20	\$195.00	\$624.00	D, A
12/18/2006	Lenard M. Parkins	Numerous extended telephone conferences with P. Daugherty regarding REDACTED. (3.4).	3.40	\$725.00	\$2,465.00	C
12/15/2006	Carlo Romero	Review and analyze REDACTED; review and analyze REDACTED; research potentially applicable REDACTED.	1.60	\$280.00	\$448.00	D, I
12/14/2006	Debra Hatter	Discuss REDACTED in a telephone conference with Greg Stuecheli, Josh Terry and Pat Daugherty and preparation for the call and follow up.	1.30	\$425.00	\$552.50	C, A
12/14/2006	Brian Hail	Review standing under REDACTED. Review REDACTED. Research REDACTED law on same.	3.10	\$575.00	\$1,782.50	D, I
12/14/2006	Carlo Romero	Review and analyze REDACTED and REDACTED.	1.20	\$280.00	\$336.00	D, I
12/13/2006	Debra Hatter	REDACTED.	0.30	\$425.00	\$127.50	I



Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/12/2006	Ivo Djambov	Made final correction to REDACTED per email from REDACTED; obtained confirmation for filing, filed and distributed REDACTED.	0.70	\$280.00	\$196.00	A
12/8/2006	Debra Hatter	REDACTED; send REDACTED.	0.80	\$425.00	\$340.00	I
12/4/2006	Ivo Djambov	Inserted REDACTED, submitted revisions for REDACTED, submitted REDACTED revisions. Finalized REDACTED proof. Confirmed REDACTED with Josh Terry. Telephone conversations with Josh Terry and Bowne customer reps. Submitted filing. Distributed as-filed copy and filing confirmation to M. Minces, J. Terry and D. Conner.	1.30	\$280.00	\$364.00	A
11/27/2006	Ivo Djambov	Prepared draft of REDACTED. Telephone conversation with Josh Terry. Email correspondence with Denise Connor and Debra Hatter. Reviewed REDACTED agreement for REDACTED to determine REDACTED. Sent draft of document to client.	4.50	\$280.00	\$1,260.00	S, A, C
11/27/2006	Debra Hatter	Review draft of REDACTED filing and provide comments thereto; telephone conference with Mr. Terry to discuss REDACTED and REDACTED; research on REDACTED, REDACTED, REDACTED and REDACTED.	2.80	\$425.00	\$1,190.00	S, D, A, I
11/26/2006	Debra Hatter	Review REDACTED and REDACTED filings of REDACTED.	1.00	\$425.00	\$425.00	S, D, I
11/20/2006	Debra Hatter	Discuss REDACTED with Mr. Terry REDACTED; review REDACTED information from REDACTED.	0.50	\$425.00	\$212.50	S, A, D, I
3/28/2006	Brandon Jones	Review and consider REDACTED issues related to the bankruptcy.	1.40	\$315.00	\$441.00	S, D, I
<b>Total</b>					<b>\$945,276.85</b>	

Exhibit A

Noncompensable Time Detail

Highland  
Fees

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
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**Key to Bases for Objection**

S = Scope (duration, subject)

I = Insufficient Detail

D = Discovery/Review Docs.

H = Hearing &amp; Hearing Prep

C = Client Communications

A = Other Administration

T = Travel

Exhibit A

Noncompensable Time Detail

Highland Expenses

Date	Total	Non-Nonexclusive Basis
Oct-09	\$3,492.73	S
Jul-09	\$1.50	S
Sep-08	\$125.62	S
Feb 18, 2008 to Feb 29, 2008	\$1.35	S
Oct 1, 2007 to Nov 30, 2007	\$0.30	S
Jan-08	\$191.09	S
Dec-07	\$35.89	S
Nov. 1, 2007 to Dec 18, 2007	\$622.26	S
Aug 2007 to Sept 2007	\$285.39	S
Aug-07	\$2,525.11	S
Mar-07	\$5,342.47	S
Jan 2007 to Feb 2007	\$1,700.53	S
<b>Total</b>	<b>\$14,324.24</b>	

Exhibit A

Noncompensable Time Detail

Highland  
Expenses

# **Exhibit B**

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
1/23/2008	TK	Review proposed final order re POR.	0.90	\$500.00	\$450.00	D
1/22/2008	TK	Finalize and deliver closing statement and rebuttal (8.0); Conference Jim and Lauren re results (0.3).	8.30	\$500.00	\$4,150.00	H, D
1/22/2008	EK	Confirmation hearing.	8.50	\$275.00	\$2,337.50	H
1/22/2008	SJ	Court Appearance - MCP hearing.	6.50	\$425.00	\$2,762.50	H
1/18/2008	SJ	Court Appearance for MCP.	10.00	\$425.00	\$4,250.00	H
1/18/2008	EK	Confirmation hearing.	11.00	\$275.00	\$3,025.00	H
1/18/2008	TK	Prep cross and conduct hearing on MCP.	13.00	\$500.00	\$6,500.00	H
1/17/2008	SJ	Court Appearance re MCP. Prep for next day.	14.00	\$425.00	\$5,950.00	H
1/17/2008	EK	Confirmation hearing; Buba prep.	11.85	\$275.00	\$3,258.75	H
1/17/2008	TK	Prep for and attend first day of trial on MCP; Review exhibits for cross and legal research.	15.00	\$500.00	\$7,500.00	H
1/16/2008	SJ	Draft supp. objection. Prep for hearing.	14.00	\$425.00	\$5,950.00	H
1/16/2008	EK	Confirmation hearing.	14.20	\$275.00	\$3,905.00	H
1/16/2008	TK	Prep for hearing; Research recent cases; Prep cross.	10.40	\$500.00	\$5,200.00	H
1/15/2008	EK	Prep for confirmation hearing.	11.00	\$275.00	\$3,025.00	H
1/15/2008	OMJ	Research re Bubnovich background.	3.50	\$275.00	\$962.50	D
1/14/2008	EK	Prep for confirmation hearing.	11.50	\$275.00	\$3,162.50	D
1/13/2008	SJ	Attend depositions of Craig Naylor and N. Bubnovich.	17.00	\$425.00	\$7,225.00	D
1/13/2008	TK	Prepare for and attend depositions of Naylor and Bubnovich.	17.00	\$500.00	\$8,500.00	D
1/13/2008	EK	Depositions.	17.50	\$275.00	\$4,812.50	D
1/12/2008	SJ	Deposition prep - Bubnovich, Naylor.	7.50	\$425.00	\$3,187.50	D
1/12/2008	EK	Deposition prep.	11.75	\$275.00	\$3,231.25	D
1/12/2008	TK	Prepare for depositions of Naylor and Bubnovich.	5.40	\$500.00	\$2,700.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
1/10/2008	TK	Attend UCC meeting and debtor meeting; Draft and edit supplemental objection on KECP, related research.	9.80	\$500.00	\$4,900.00	S
1/9/2008	EK	IUE Objection; Document review.	15.50	\$275.00	\$4,262.50	D
1/9/2008	TK	Prep for depositions; Review committee statement; Emails USWA; Conference EK, SJ; Review discovery.	4.30	\$500.00	\$2,150.00	D
1/8/2008	SJ	Draft claims votes. Telephone w/ locals. Research re MCP.	3.80	\$425.00	\$1,615.00	S, C
1/8/2008	EK	IUE Objection; Document review.	12.30	\$275.00	\$3,382.50	D
1/8/2008	TK	Review discovery documents; Conference SJ, LK re brief issues; Prep for court hearing.	4.20	\$500.00	\$2,100.00	D, H
1/7/2008	EK	Document review re objection.	13.50	\$275.00	\$3,712.50	D
1/6/2008	TK	Conferences re discovery issues; Review documents re discovery on motion.	2.70	\$500.00	\$1,350.00	D
1/3/2008	SJ	Draft and send emails re claims and discovery. Research re Exec comp.	2.30	\$425.00	\$977.50	D
1/1/2008	EK	Proofread Jan. 2 documents.	3.00	\$275.00	\$825.00	A
12/31/2007	EK	Proofread Jan. 2 documents.	1.50	\$275.00	\$412.50	A
12/31/2007	TK	Draft discovery request re MCP plans; Draft VEBA and VEBA-related documents re claim info.	4.70	\$500.00	\$2,350.00	D, S
12/30/2007	TK	Research re POR motion; Review discovery and related materials.	4.20	\$500.00	\$2,100.00	D
12/27/2007	TK	Discovery conference re MCP motion; Review demands and proposed areas of reply.	2.90	\$500.00	\$1,450.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
12/26/2007	TK	Review documents re MCP motions; Draft inquiry points; Conference EK, SJ re UCC meeting (1.9); Research substantial contribution motion issues (1.3).	3.20	\$500.00	\$1,600.00	D, S
12/21/2007	SJ	Review Trust agreements, doc request, UAW amended objection.	1.00	\$425.00	\$425.00	D
12/20/2007	SJ	Edit draft preliminary objection to MCP. Review Valeo decision.	1.50	\$425.00	\$637.50	D
12/18/2007	SJ	Review memo re MCP.	0.80	\$425.00	\$340.00	D
12/18/2007	TK	Review plan statements and documents re objection to emergence cash bonus; Conferences EK, SJ and client re objections; Draft documents in connection with effectuation of plan.	6.90	\$500.00	\$3,450.00	D
12/17/2007	SJ	Review docs for MCP motion. Conference with LK, TK.	1.30	\$425.00	\$552.50	D
12/14/2007	TK	Review POR re objections; Emails Committee attorney re emergence plan; Research KECPs.	3.80	\$500.00	\$1,900.00	D, S
12/11/2007	TK	Review final plan documents and disclosure statement.	2.70	\$500.00	\$1,350.00	D
12/10/2007	TK	Review final plan documents and disclosure statement.	3.10	\$500.00	\$1,550.00	D
12/6/2007	TK	Prepare for and attend hearing re objections.	10.00	\$500.00	\$5,000.00	H
12/6/2007	SJ	Court Appearance, EPCA hearing.	1.50	\$425.00	\$637.50	H

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
12/5/2007	TK	Review discovery materials and court submissions in determining position for EPCA hearing; Conferences Skadden, Arps; Review final objections.	4.90	\$500.00	\$2,450.00	D
12/2/2007	TK	Review proposed plan; Review discovery depositions and transcripts.	4.10	\$500.00	\$2,050.00	D
11/29/2007	SJ	Review new Plan, TK memo.	0.50	\$425.00	\$212.50	D
11/29/2007	TK	Review transcripts re hearing and related emails; Review committee proposal; Draft memo re proposal for client.	3.40	\$500.00	\$1,700.00	D, C
11/28/2007	TK	Prepare for and attend Tepper deposition.	6.90	\$500.00	\$3,450.00	D
11/27/2007	SJ	Review documents and emails.	0.50	\$425.00	\$212.50	D
11/27/2007	TK	Review discovery documents; Attend, meet and confer; Prep for Tedder deposition.	4.80	\$500.00	\$2,400.00	D
11/26/2007	TK	Review transcripts of Delphi discovery and document production.	10.10	\$500.00	\$5,050.00	D
11/25/2007	TK	Prepare for and attend Resnick deposition.	9.20	\$500.00	\$4,600.00	D
11/23/2007	TK	Review and summarize discovery materials and other motions re EPCA motion.	5.90	\$500.00	\$2,950.00	D
11/21/2007	TK	Review documents re EPCA motion; Draft emails re discovery, finalize motion.	1.70	\$500.00	\$850.00	D
11/20/2007	TK	Attend UCC meeting re Delphi; Draft and edit EPCA objection motion; Conference SJ re EPCA discovery.	5.20	\$500.00	\$2,600.00	S, D
11/15/2007	TK	Conference SJ re motions; Review pending motions and amendments; Conference Skadden attorneys re individual claim issues.	3.70	\$500.00	\$1,850.00	D, S



Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
11/14/2007	TK	Conferences and review of UCC objections to plan amendments and financing documents; Conference.	1.70	\$500.00	\$850.00	S, D
11/13/2007	TK	Review plan amendments; Conference Sheehan re plan amendments.	0.80	\$500.00	\$400.00	D
11/12/2007	SJ	Phone call with UCC, M. Rubin, T. Kennedy. Review docs. Review and send emails.	2.50	\$425.00	\$1,062.50	S, D
11/9/2007	TK	Conferences UAW W lawyers re compensation plan for executive objections; Review company filings and emails; Research plan standards and expert witnesses.	2.00	\$500.00	\$1,000.00	D
9/27/2007	TK	Hearing on KECP; Prep.	4.60	\$500.00	\$2,300.00	H
9/18/2007	TK	Review committee reports re AIP motion, re class action settlement, re financing; Draft response on AIP motion.	2.30	\$500.00	\$1,150.00	S, D
3/22/2007	LM	Omnibus Hearing in Bankruptcy Court, AIP Motion, report to SJ and TK.	4.50	\$425.00	\$1,912.50	H
3/21/2007	LM	Email with exhibit list, exhibits, etc. for KECP hearing; print out and review 16 exhibits, prepare.	2.70	\$425.00	\$1,147.50	D
3/20/2007	SJ	Review Renco file, emails. Conference call re AIP objections. Travel to Dayton for Renco meeting.	7.00	\$425.00	\$2,975.00	S, T
3/20/2007	LM	Speak to TK, emails, and find materials on KECP motion hearing; review and prepare for hearing.	1.00	\$425.00	\$425.00	H
3/20/2007	TK	Conferences re KECP hearing and review of attorney conference.	0.80	\$500.00	\$400.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
3/19/2007	SJ	Phone call with W. Thorpe, J. Clark. UCC call. Review JCI agreement. Telephone with T. Pence. Finalize and file AIP objection.	2.50	\$425.00	\$1,062.50	S, D
8/15/2007	SJ	Review draft motion, claims list, emails.	0.50	\$425.00	\$212.50	D
7/19/2006	TK	Prepare for and attend court conference re AIP; Press conferences	4.70	\$500.00	\$2,350.00	H, S
7/18/2006	TK	Prep for court and committee conference	1.60	\$500.00	\$800.00	H
7/17/2006	LM	KECP Subcommittee meeting; review series of emails	1.00	\$425.00	\$425.00	S, D
7/5/2006	TK	Review KECP motion renewal; Conference Chanin; Prep for memo; Conference on preparation for hearings	2.20	\$500.00	\$1,100.00	H
6/7/2006	SJ	Meeting - UCC and Equity Committee.	3.00	\$425.00	\$1,275.00	S
3/17/2006	TK	Conference Henry re Delphi proposals; Conferences SJ re statements for 1113; Participate in UCC committee conference call.	1.40	\$500.00	\$700.00	S
2/10/2006	TK	Prepare for and attend bankruptcy trial re KECP; Prep of Henry.	11.00	\$500.00	\$5,500.00	H
2/10/2006	LM	Calls from and to HK; hearing at Bankruptcy Court on KECP motion.	6.50	\$425.00	\$2,762.50	H
2/9/2006	TK	Prep for hearing on KECP.	9.80	\$500.00	\$4,900.00	H

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
2/9/2006	LM	Review Debtor's Omnibus Reply Brief, Supplemental Declarations, summaries and exhibits; review series of 28 emails; calls with HK and TK throughout the day; prepare deposition transcripts and digests for TK; gather files.	3.25	\$425.00	\$1,381.25	D, A
2/8/2006	LM	Emails and read through new evidence, exhibits and order, etc.	3.00	\$425.00	\$1,275.00	D
2/8/2006	TK	Read deposition transcripts for KECP hearing; Conferences UCC attorneys, UAW attorneys; Review proposed exhibits.	3.60	\$500.00	\$1,800.00	D
2/7/2006	LM	Work on Opie deposition transcript; mark up pages, arrange for digesting.	1.50	\$425.00	\$637.50	D
2/7/2006	LM	Meeting w/TK and HK, discussions, drafting, emails and phone calls (35) and conference call review NB deposition.	6.50	\$425.00	\$2,762.50	D
2/7/2006	TK	Conference HK and LM re prep for KECP hearing; Review relevant documents and statements; Review revised Order for retention of financial advisors; Redraft Reichard supplemental declaration; Conferences Henry re execution; Conferences Hanan re service issues.	4.40	\$500.00	\$2,200.00	H, D
2/3/2006	LM	Depositions at Skadden and prep before and after.	8.00	\$425.00	\$3,400.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
2/2/2006	LM	All affidavits come by email; calls to DA and negotiations to obtain them and print them out; review all of them and mark up; calls and emails with HK.	3.50	\$425.00	\$1,487.50	D, A
2/1/2006	OMJ	Review KECP documents online.	1.00	\$275.00	\$275.00	D
1/31/2006	OMJ	File review re KECP motion.	2.00	\$275.00	\$550.00	D
1/31/2006	LM	Emails on professional retention motion, review final document; fees etc., review attachments; KECP discovery, reply; and 6 other miscellaneous emails; 3 items of mail, review and file; conference call on KECP discovery.	1.50	\$425.00	\$637.50	D, S
1/30/2006	LM	Emails (25), call from and to HK; calls from (2) and to (2) BC; confer with TK; UCC meeting.	3.00	\$425.00	\$1,275.00	I, S
1/26/2006	LM	Emails and some research; refine outline on KECP.	1.00	\$425.00	\$425.00	I
1/26/2006	TK	Conference call re patents proposal; Conference Chanin and Henry on fee application.	1.30	\$500.00	\$650.00	S
1/26/2006	TK	Research and draft class notice; Prepare statement re basis for Rule 21(b)(l) coverage; Draft correspondence to plaintiffs; Conference SJ, EP, SM re document production.	5.30	\$500.00	\$2,650.00	S, D
1/24/2006	TK	Review business plans; Prep for KECP.	2.70	\$500.00	\$1,350.00	D
1/20/2006	LM	Emails (20), review transcript of 1/13 hearing, advise TK and HK, call to HK; finish outline for Oral Argument.	2.50	\$425.00	\$1,062.50	D, I

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
1/19/2006	TK	Prep for and participate in KECP conference call; Conference LM, HK; Telephone Jim and telephone Henry; Review company steady-state plan.	3.70	\$500.00	\$1,850.00	D
1/19/2006	LM	Emails (7); prepare for Subcommittee meeting and KECP Subcommittee meeting; emails to HK and TK, discussions with them, prepare an Outline for Oran Argument on the Motion; revise twice and print out.	3.50	\$425.00	\$1,487.50	S, A
1/13/2006	TK	Review KECP motion documents.	0.90	\$500.00	\$450.00	D
1/13/2006	OMJ	Review documents for KECP motion.	1.00	\$275.00	\$275.00	D
1/12/2006	OMJ	Review documents for KECP motion.	2.00	\$275.00	\$550.00	D
1/12/2006	TK	Discovery issues re motion on AIP; Conference Fox; Conference LM; Review transcript re appeals of UAW.	2.30	\$500.00	\$1,150.00	D
1/11/2006	OMJ	Review documents for KECP motion.	1.00	\$275.00	\$275.00	D
1/10/2006	OMJ	Review documents for KECP motion.	3.50	\$275.00	\$962.50	D
1/9/2006	OMJ	Review documents for KECP motion.	3.00	\$275.00	\$825.00	D
1/9/2006	TK	Review documents re AIM motion.	1.90	\$500.00	\$950.00	D
1/4/2006	TK	Conferences with Chanin and Committee; Document review and conference on schedule for KECP issues.	2.60	\$500.00	\$1,300.00	D
1/4/2006	LM	Prepare for Omnibus Hearing.	1.00	\$425.00	\$425.00	H, S
1/4/2006	LM	Omnibus Hearing, report to TK and SJ.	7.00	\$425.00	\$2,975.00	H, S
1/3/2006	OMJ	Review documents for KECP motion.	1.00	\$275.00	\$275.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
KECP Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for
Total					\$243,728.75	

Exhibit B

Noncompensable Time Detail

IUE-CWA  
Original EPCA  
Amended EPCA

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/23/2007	SJ	Review docs for objection to EPCA.	3.00	425	\$1,275.00	D
315/2007	TK	Conference Willie and Steve re: UCC and bargaining; Conference SJ re: Gadsden bargaining; Conference UAW re: UCC correspondence.	1.10	500	\$550.00	S
3/15/2007	SJ	Review JCI agreements. Telephone with W. Thorpe. Review draft of KECP opposition.	1.50	425	\$637.50	D, S
3/12/2007	TK	Review UCC submissions re: IUE bargaining; Emails Chanin; Conferences SJ re: Renco bargaining and JCI bargaining.	1.70	\$500.00	\$850.00	S
3/9/2007	SJ	Meeting with Conference Board and Renco. Travel.	8.00	425	\$3,400.00	S, T
3/8/2007	SJ	Review Renco file. Travel to Ohio for meeting.	6.00	425	\$2,550.00	S, T
3/6/2007	SJ	Review documents re: Renco.	0.50	425	\$212.50	D, S
3/5/2007	SJ	Review emails and Renco documents. Review health documents.	1.00	425	\$425.00	D, S
3/2/2007	TK	Conference BR re: discovery on JCI; Review, edit correspondence; Conference Jim re: Delphi and JCI.	0.70	500	\$350.00	D, S
3/1/2007	SJ	Review Gadsden penny sheet and contract. Telephone with W. Thorpe.	1.00	425	\$425.00	D
2/28/2007	TK	Conferences re: health proposal; Review memo re: same.	0.70	500	\$350.00	S, D
2/21/2007	SJ	Meeting w/ company. Travel.	10.00	425	\$4,250.00	I, T
2/18/2007	SJ	Review emails and docs. Travel.	8.00	425	\$3,400.00	D, T
2/14/2007	TK	Delphi negotiations; Conferences Locals; Travel to NY.	10.00	500	\$5,000.00	C, T

Exhibit B

Noncompensable Time Detail

IUE-CWA  
Original EPCA  
Amended EPCA

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
2/12/2007	TK	Prep for Delphi negotiations; Travel to Detroit; Review March 2006 proposal to prepare; Review of existing CBA.	4.10	500	\$2,050.00	T, D
1/30/2007	TK	Prep session for Delphi negotiations; Delphi negotiations; Travel back to NY.	9.00	500	\$4,500.00	T
1/29/2007	TK	Travel to Detroit for negotiations.	3.00	500	\$1,500.00	T
1/16/2007	TK	Conferences Jim and Chanin re Delphi proposals; Review proposed order for Framework and UCC emails.	1.30	500	\$650.00	D, S
1/17/2007	SJ	Phone call with T. Kennedy, Chanin, J. Clark, P. Mitchell, L. Asplen, W. Thorpe, S. Lykins re Business Plan and claims. Review and send emails.	3.00	425	\$1,275.00	D
1/12/2007	TK	Draft emails to Chanin re discovery matters; Attend court hearing and Section 1113 conference; Emails and conferences re results.	6.30	500	\$3,150.00	D, H
1/11/2007	SJ	Court Appearance re framework motion. Telephone with J. Lyons re claims. Telephone with W. Thorpe, J. Clark re claims. Email re claims. Review claim and hearing documents.	4.00	425	\$1,700.00	S, D
1/11/2007	TK	Attend court hearing; Conferences IUOE and IAM/IBEW; Review discovery documents re IUE negotiations; Emails re settlement statement.	11.60	500	\$5,800.00	H, D



Exhibit B

Noncompensable Time Detail

IUE-CWA  
Original EPCA  
Amended EPCA

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/10/2007	SJ	Phone call with B. Mehlisack, M. Robbins re framework agreement. Telephone w/ J. Lyons re claims. Review info re claims. Review emails and letters.	1.50	425	\$637.50	S, D
1/10/2007	WS	Prep for bankruptcy hearing on EPCA and PSA.	4.75	275	\$1,306.25	H
1/9/2007	SJ	Draft supplemental objection to framework. Court conference by phone. conference call w/ P. Mitchell, J. Clark, T. Kennedy, W. Schimmel. Conference call w/ J. Butler, T. Kennedy, W. Schimmel. Telephone w/ J. Lyons re claims. Review emails and filings of other parties.	8.00	425	\$3,400.00	S
1/9/2007	WS	Attend deposition of Capstone financial [cancelled at beginning]; prep for hearing on motion to approve EPCA; conference calls.	8.00	275	\$2,200.00	D, H
1/9/2007	TK	Final edits and arrangements for service of objection to framework motion; Conferences Butler, Peter, Jim, Lauren, UCC; Attend court hearing on discovery.	5.80	500	\$2,900.00	H, D
1/8/2007	WS	Attend deposition of Resnick; prep for deposition of Capstone Financial; review objections to EPCA and PSA; conference call re:meet and confer.	4.50	275	\$1,237.50	D
1/8/2007	SJ	Deposition of D. Resnick. Conference call - meet and confer on discovery motions. Review emails and docs.	5.50	425	\$2,337.50	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
Original EPCA  
Amended EPCA

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/8/2007	TK	Review deposition transcripts; Conference call re discovery; Edit submission; Conference Chanin re demands; Conferences Tepper office re meeting; Conferences Jim re meeting; Draft emails re demands.	5.70	500	\$2,850.00	D
1/7/2007	WS	Prepare objections to EPCA; review cases cited in objections; review documents provided by way of Resnick declaration; review other documents provided by way of discovery.	6.50	275	\$1,787.50	D
1/7/2007	SJ	Draft objections to framework motion. Meet and confer telephone conference. Review documents for framework motion. Review Resnick declaration. Prep for Resnick deposition.	6.00	425	\$2,550.00	D
1/7/2007	TK	Further research and edit memo; Conferences with council for committees; Conference attorneys for Delphi; Research memo re 302 obligations; Review discovery documents and statement produced today.	8.30	500	\$4,150.00	S, D
1/5/2007	WS	Depositions of Miller and Opie; Prep for depositions.	10.50	275	\$2,887.50	D
1/5/2007	SJ	Review objections and documents. Draft IUE objections.	4.00	425	\$1,700.00	D
1/5/2007	TK	Delphi discovery documents and draft and edit versions of brief.	3.20	500	\$1,600.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
Original EPCA  
Amended EPCA

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
1/4/2007	TK	Attend Delphi committee hearing; Attend depositions re Delphi; Conferences Jim and Sheehan re Tepper meeting.	11.40	500	\$5,700.00	H, D
1/4/2007	WS	Prep for depositions of Miller and Opie; review documents re: objections; review objections.	6.00	275	\$1,650.00	D
1/3/2007	TK	Participation in discovery conference; Prep for deposition of Sheehan; Review Chanin calculations; Endless emails re discovery issues.	4.60	500	\$2,300.00	D
1/3/2007	WS	Review objections to support agreement; review response to claims objections; research on disallowing claims; review documents provided through discovery re: objections to support agreement; review documents in preparation for depositions.	7.00	275	\$1,925.00	D
1/3/2007	SJ	Draft responses to claims objections. Review proposals, emails and letters.	7.00	425	\$2,975.00	D
1/2/2007	TK	Attend creditors committee meeting; Conferences Jim, Rubin; Draft email; Edit brief; Conference Peter re brief; Review emails re discovery; Review discovery documents.	7.90	500	\$3,950.00	S, D
1/2/2007	WS	Review documents provided through discovery relative to objections to support agreement; review objections; outline response to claim objections; research on disallowing or expunging claims.	9.50	275	\$2,612.50	D, S
1/1/2007	TK	Redraft brief; Document discovery review; Email to client.	5.30	500	\$2,650.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
Original EPCA  
Amended EPCA

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/30/2006	WS	Review documents provided by way of discovery in response to preliminary objections; review preliminary objections documents; multiple t/c with opposing counsel Nick Campanario in Chicago (Skadden); outline response to objections of claims.	3.50	275	\$962.50	D, S
12/29/2006	TK	Draft supplemental objections; Review discovery from Delphi and investors; Research Bankruptcy Code sections.	9.40	500	\$4,700.00	D
12/29/2006	WS	Legal research on disallowing or expunging claims, in response to claim objections.	0.75	275	\$206.25	S
12/29/2006	SJ	Review document production.	4.50	425	\$1,912.50	D
12/29/2006	WS	Review documents provided in discovery in prep for drafting objections; review claims; legal research	6.00	275	\$1,650.00	D, S
12/28/2006	WS	Review claims; research on shareholder control; review plan documents.	2.50	275	\$687.50	S, D
12/27/2006	TK	Emails and discovery review in connection with framework motion.	1.60	500	\$800.00	D
12/27/2006	RK	Telephone with TK; Legal research on business judgment rule in Bankruptcy.	1.75	275	\$481.25	I
12/26/2006	TK	Review emails and documents re discovery disputes in Delphi framework motion.	1.10	500	\$550.00	D
<b>Total</b>					\$111,556.25	

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
9/27/2008	TK	Review agreements implementing freeze and term sheet.	0.70	500	\$350.00	D
9/25/2008	SJ	Court Appearance - hearing on GSA objection.	4.00	425	\$1,700.00	H
9/25/2008	TK	Attend GSA amendment hearing; Conferences IUE re results of hearing; Review 1114 options; Negotiate re: implementation agreement; Compare modifications.	8.30	500	\$4,150.00	D
9/24/2008	DC	Delphi Hearing.	7.50	275	\$2,062.50	H
9/24/2008	DC	Delphi Hearing.	7.50	275	\$2,062.50	H
9/23/2008	SJ	Court Appearance on objection. Review objections. UCC call.	5.00	425	\$2,125.00	H, D, S
9/23/2008	TK	Prepare for and attend hearing; Conferences with Jim and Peter re: state of motions; Bankruptcy research on plan amendments.	5.40	500	\$2,700.00	H
9/23/2008	DC	Hearing.	4.75	275	\$1,306.25	H
9/23/2008	DC	Review deposition transcripts.	3.65	275	\$1,003.75	D
9/22/2008	SJ	Draft final objection. review objections filed, review docs. research. telephone with B. Ceccotti, S. Riemer, T. Kennedy.	8.00	425	\$3,400.00	D
9/22/2008	TK	GM negotiations re: implementation agreement; Prep for motion re OPEB VEBA; Review other filings re GSA/MRA motions and related motions.	10.40	500	\$5,200.00	D
9/21/2008	SJ	Draft Objection to Motion. Review documents. Emails.	7.00	425	\$2,975.00	D
9/21/2008	TK	Conferences; Review of and summarize transcripts; Draft and edit final objection re OPEB VEBA.	15.00	500	\$7,500.00	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
9/20/2008	SJ	Appear at depositions of Craig Naylor, Steve Miller, Rodney O'Neal, John Sheehan.	14.00	425	\$5,950.00	D
9/20/2008	TK	Conferences; Conduct depositions and review documents re: OPEB VEBA objection.	18.00	500	\$9,000.00	D
9/19/2008	SJ	Draft objection. Prep for depositions. Review documents. Telephone with UCC.	10.00	425	\$4,250.00	D, S
9/19/2008	TK	Review UCC filings and motions; Research Bankruptcy Code; Conferences re motions; Conferences Skadden attorneys re: discovery issues; Draft and edit limited objection; Prep for depositions and review of exhibits.	10.60	500	\$5,300.00	S, D
9/18/2008	TK	Draft materials re: objections; Conferences re: discovery; Analyze AGSA and AMRA as well as motion materials.	6.30	500	\$3,150.00	D
9/18/2008	SJ	Phone call with P. Mitchell. Conference call with GM, Delphi, IUE. Review objections to motions. Telephone with B. Mehlsack, M. Robbins.	3.00	425	\$1,275.00	D
9/17/2008	DC	Delphi Document Review, GSA and MRA Amendment Motion.	2.75	275	\$756.25	D
9/16/2008	DC	Delphi: Document review re: GSA and MRA amendment motion.	2.20	275	\$605.00	D
9/15/2008	LM	Accumulated emails and mail and routing and file.	2.00	425	\$850.00	D, A

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
9/15/2008	TK	Review and analyze motions; Draft and edit preliminary objection to GM-related motions; Conferences re discovery w/Skadden; Conferences UAW attorneys; Conference clients; Draft and edit discovery requests.	4.50	500	\$2,250.00	D
9/15/2008	DC	Delphi document review re: debtors motion (and Limited Objection).	1.00	275	\$275.00	D
8/9/2007	TK	Attend UCC conference meeting; Attend court conference re: 1113/1114 motions; Participate in conference call with Automotive Board re: ratification; Draft memo re: procedure for ratification; Conference SJ re: memo.	6.80	\$500.00	\$3,400.00	S, H
4/14/2008	SJ	Phone call with B. Sax. Review Tenneco MOU.	0.40	425	\$170.00	S, D
3/25/2008	SJ	Review Tenneco Effects MOU.	0.50	425	\$212.50	S, D
3/19/2008	SJ	Phone call with L. Phillips. Review Tenneco MOU.	0.50	425	\$212.50	S, D
3/19/2008	TK	Attend Tenneco hearing.	3.40	500	\$1,700.00	S, D
1/9/2008	TK	Prep for depositions; Review committee statement; Emails USWA; Conference EK, SJ; Review discovery.	4.30	500	\$2,150.00	D, S
12/14/2007	TK	Review POR re: objections; Emails Committee attorney re: emergence plan; Research KECPs.	3.80	500	\$1,900.00	D, S
12/13/2007	SJ	Review Tenneco CBA.	1.00	425	\$425.00	D, S
12/12/2007	TK	Review Tenneco contract; Conferences Beth Sax, Darryl and IUE reps re: L. 755.	2.30	500	\$1,150.00	D, S, C

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
11/29/2007	TK	Review transcripts re: hearing and related emails; Review committee proposal; Draft memo re: proposal for client.	3.40	500	\$1,700.00	D, S, C
10/31/2007	SJ	Meeting - travel.	4.00	425	\$1,700.00	T
10/30/2007	SJ	Meeting with Inteva, Travel, Prep for meeting.	12.00	425	\$5,100.00	S, T
10/29/2007	SJ	Phone call with T. Viars, W. Thorpe. Review proposed CBA.	1.00	425	\$425.00	D
10/1/2007	TK	Review and analyze class action settlements; Draft memo.	1.40	500	\$700.00	D, S
9/18/2007	TK	Review committee reports re: AIP motion, re: class action settlement, re: financing; Draft response on AIP motion.	2.30	500	\$1,150.00	D, S
8/16/2007	SJ	Court Appearance: Settlement motion. Status conference.	2.00	425	\$850.00	H
8/15/2007	SJ	Review draft motion, claims list, emails.	0.50	\$425.00	\$212.50	S
8/13/2007	TK	Conferences re: agreement for ratification process; Travel to NYC.	2.80	500	\$1,400.00	T
8/12/2007	TK	Travel to Warren, OH re: ratification meetings.	13.00	500	\$6,500.00	T
8/6/2007	SJ	Review agreement, motion, order, emails. Telephone w/ J. Berke.	1.50	425	\$637.50	D
7/30/2007	SJ	Meeting with Renco and committee.	12.00	425	\$5,100.00	S
7/29/2007	SJ	Meeting with Renco and committee.	12.00	425	\$5,100.00	S
7/28/2007	SJ	Prep for negotiations. Travel.	5.00	425	\$2,125.00	T
7/27/2007	TK	Conference bargaining committee; Conference Chanin; Draft and edit memo re: bargaining options.	8.40	500	\$4,200.00	S
7/26/2007	SJ	Meeting with Renco and committee. Travel.	12.00	425	\$5,100.00	S, T
7/26/2007	TK	Delphi bargaining; Review committee filings.	10.00	500	\$5,000.00	S
7/25/2007	SJ	Meeting with Renco and committee.	12.00	425	\$5,100.00	S
7/24/2007	SJ	Preparation for negotiations. Travel.	6.00	425	\$2,550.00	T



Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
7/19/2007	SJ	Court Appearance: Conference. Conference call with Union officers. Review orders.	3.00	425	\$1,275.00	H, D
7/17/2007	TK	Delphi committee meeting; Conferences re: negotiations and preparation of counterproposals.	11.00	500	\$5,500.00	S
7/16/2007	SJ	Review Delphi proposal, local and national agreements.	0.80	425	\$340.00	D
7/6/2007	TK	Prepare revised counteroffer; Present to Delphi; Conferences with leadership on proposals; Conferences re: scheduling, travel.	5.30	500	\$2,650.00	T
7/5/2007	TK	Travel to Detroit; Conferences leadership on counterproposals; Revise counterproposals; Conferences with Delphi reps and presentation of proposals; Meetings with leadership on strategy re: proposals.	8.00	500	\$4,000.00	T
7/3/2007	SJ	Review drafts of counter proposals.	0.80	425	\$340.00	D
7/2/2007	SJ	Review Delphi proposal. Telephone with W. Thorpe.	0.50	425	\$212.50	D
7/1/2007	TK	Review proposal and exhibits from Delphi; Review relevant materials.	3.10	500	\$1,550.00	D, I
6/29/2007	TK	Negotiations with Delphi; Meetings with ACB; Review related documents; Travel.	8.00	500	\$4,000.00	D, T
6/29/2007	SJ	Meeting with company, Renco, union reps. Travel.	10.00	425	\$4,250.00	I, S, C, T
6/28/2007	TK	Negotiations with Delphi; Meetings with ACB; Review related documents.	10.00	500	\$5,000.00	I, D
6/27/2007	TK	Negotiations with Delphi; Meetings with ACB; Review related documents.	10.00	500	\$5,000.00	I, D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/26/2007	TK	Negotiations with Delphi; Meetings with ACB; Review related documents.	8.00	500	\$4,000.00	I, D
6/25/2007	TK	Negotiations with Delphi; Meetings with ACB; Review related documents.	10.00	500	\$5,000.00	I, D
6/24/2007	TK	Travel, negotiations with Delphi; Meetings with ACB leadership; Analyze partial UAWS term-sheet; Review related documents.	10.00	500	\$5,000.00	T, I, D
6/23/2007	SJ	Travel.	5.00	425	\$2,125.00	T
6/21/2007	SJ	Review files re Health Benefits. Conference call.	2.50	425	\$1,062.50	D
6/1/2007	TK	Edit documents re Trust for training committee.	0.80	500	\$400.00	S
5/31/2007	SJ	Court Appearance: Conference w/ Judge.	1.50	425	\$637.50	H
5/24/2007	SJ	Meeting, UCC and Company. Telephone with S. Lykins, W. Thorpe, T. Kennedy.	3.20	\$425.00	\$1,360.00	S
5/24/2007	TK	Attend committee meeting with company re Delphi; Conferences UAW attorneys; Conferences Willie, Steve, SJ; Review company presentation.	3.10	500	\$1,550.00	S, D
5/15/2007	SJ	Travel to Renco meeting.	5.00	425	\$2,125.00	T, S
4/20/2007	TK	Conferences and prep for court hearing; Conference Chanin; Conferences Butler; Conferences union attorneys.	5.40	500	\$2,700.00	H
4/20/2007	SJ	Court Conference. Telephone with officers. Review docs.	4.00	425	\$1,700.00	H, D
4/19/2007	SJ	Meeting with Renco. Travel.	12.00	425	\$5,100.00	S, T
4/19/2007	OMJ	Research for SJ re: veteran's law issues, Alabama, Michigan employee handbook law.	3.00	275	\$825.00	S
4/18/2007	SJ	Review Renco proposals. Travel.	5.00	425	\$2,125.00	S, T

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
4/18/2007	TK	Separate conferences Peter, Levine, Rosenberg, Peterson re L. 1113/1114 motion; Review research and outline letter to GM re: guarantee.	2.40	500	\$1,200.00	D
4/6/2007	SJ	Review documents re: benefit guarantee. Review and respond to email re: JCI. Telephone with P. Mitchell, T. Kennedy.	1.50	425	\$637.50	D
4/3/2007	SJ	Meeting w/ Renco. Travel.	10.00	425	\$4,250.00	S, T
4/2/2007	SJ	Meeting w/ Renco - Travel.	6.00	425	\$2,550.00	S, T
4/2/2007	TK	Draft memo re: offer; Edit memo; Conferences Willie, Jim and SJ; Review proposed motion.	4.60	500	\$2,300.00	C, I
3/22/2007	SJ	Meeting with Renco. Telephone with T. Pence re: JCI agreement. Review agreement. Travel.	8.00	425	\$3,400.00	S, D
2/19/2007	SJ	Meeting with Company and committee.	8.00	425	\$3,400.00	S
1/7/2007	TK	Further research and edit memo; Conferences with council for committees; Conference attorneys for Delphi; Research memo re: 302 obligations; Review discovery documents and statement produced today.	8.30	500	\$4,150.00	S, D
1/4/2007	TK	Attend Delphi committee hearing; Attend depositions re: Delphi; Conferences Jim and Sheehan re: Tepper meeting.	11.40	500	\$5,700.00	S, H, D
1/2/2007	TK	Attend creditors committee meeting; Conferences Jim, Rubin; Draft email; Edit brief; Conference Peter re: brief; Review emails re: discovery; Review discovery documents.	7.90	500	\$3,950.00	S, D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
12/11/2006	TK	Travel to Michigan and attend conference with Delphi reps; Conferences re CH 11 strategy with IUE and with Chanin.	10.00	500	\$5,000.00	T, S, C
12/7/2006	TK	Conference Jim, Rubin and Appaloosa attorneys re: bargaining and scheduling; Review changed GM document; Review new committee markups.	0.80	500	\$400.00	D
11/14/2006	TK	Conferences Joe Giffi and L. 509 re: GM pension issues; Review GM and subsequent pension plans.	1.10	500	\$550.00	D
11/13/2006	TK	Prep for and attend Chanin meeting and UCC meeting; Conferences Jim re: negotiations.	5.30	500	\$2,650.00	S
11/7/2006	TK	Prep for conferences with Court; Review Delphi submissions.	1.20	500	\$600.00	H, D
10/10/2006	TK	Prep for and attend conference re: Delphi deal structure.	2.40	500	\$1,200.00	I
9/28/2006	TK	Prepare for and attend court conference on Delphi; Conferences with Clark, Thorp, Arbutsen; Press interviews with many Warren outlets.	2.40	500	\$1,200.00	H, S
9/14/2006	SJ	Court Appearance - conference re: hearing. Telephone with J. Clark. Emails to M. Rubin.	2.50	425	\$1,062.50	H
9/11/2006	SJ	Review emails and letters. Telephone w/ P. Mitchell, M. Rubin, T. Matz.	1.20	425	\$510.00	D
8/23/2006	SJ	Review attrition program chart. Telephone with P. Mitchell, J.Madden.	0.50	425	\$212.50	D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
8/18/2006	TK	Oversee filing of accumulated documents; Transcript review; Telephone calls Willie, Peter and Jim re: negotiations.	3.10	500	\$1,550.00	A, D
8/17/2006	TK	Prep for hearing; Review documents re: extension; Attend court conference, client conferences, conference Chanin re: financial impact of attrition.	6.30	500	\$3,150.00	H, D, C
8/17/2006	SJ	Court Appearance for conference. Telephone conference call. Review attrition program numbers. Finalize locals chart.	6.00	425	\$2,550.00	H, D
8/15/2006	TK	Conference Willie; Emails re: Chanin reports; Analysis of Chanin; Prep for post-hearing brief; Review exhibits for trial prep.	7.30	500	\$3,650.00	D
8/15/2006	SJ	Draft chart for locals. Telephone with M. Rubin. Review attrition program numbers.	3.00	425	\$1,275.00	D
8/14/2006	TK	Conferences Jim Clark and Chanin; Review trial documents and hearing transcripts.	6.80	500	\$3,400.00	D
8/14/2006	SJ	Phone call with J. Clark, P. Mitchell. Review emails and orders. Review trial transcript.	6.00	425	\$2,550.00	D
8/11/2006	TK	Conferences Chanin; Review financial data; Edit Rubin expert report; Conferences Jim and SJ re reports; Conference Peter; Review committee emails.	5.10	500	\$2,550.00	S,D
8/10/2006	SJ	Meeting re prep for hearing. Review docs.	3.00	425	\$1,275.00	H, D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
8/9/2006	TK	Attend creditors committee meeting; Attend meeting with company and GM subcommittee; Conference union reps on strategy; Attend court hearing.	6.30	500	\$3,150.00	S, C, H
8/7/2006	SJ	Review supplemental declarations, emails.	1.30	425	\$552.50	D
8/1/2006	TK	Conference Peter and emails to committee re GM motion; Review motion materials.	2.10	500	\$1,050.00	S, D
7/31/2006	SJ	Revise declaration of J. Clark. Review emails and filings.	2.00	425	\$850.00	D
7/18/2006	TK	Prep for court and committee conference	1.60	500	\$800.00	S
7/17/2006	LM	KECP Subcommittee meeting; review series of emails	1.00	425	\$425.00	S
6/29/2006	TK	Conferences Jim and Peter; Prep for hearing review of motions and objections; Participation in hearing	6.80	500	\$3,400.00	H
6/27/2006	TK	Edit statement for attrition program; Review discovery on objections	2.00	500	\$1,000.00	D
6/20/2006	TK	Conference Peter and Beth re NJ plan issues; Review motion	0.40	500	\$200.00	D
6/19/2006	TK	Attend hearing re approval of New Brunswick agreement; Edit order and motion for approval of IUE attrition plan; Conference Alexia, conference Butler re motions; Conference Wilmington re settlement of objections	5.10	500	\$2,550.00	H
6/14/2006	TK	Travel to Detroit; Attend Conference Board meetings; Meetings w/ Delphi re prep of counterproposal	12.00	500	\$6,000.00	T

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
6/8/2006	SJ	Meeting - Creditors Committee, Meet and confer. Review docs.	6.00	425	\$2,550.00	S, D
6/7/2006	TK	Conference re UCC meeting; Review documents re case	3.10	500	\$1,550.00	S, D
6/7/2006	SJ	Meeting - UCC and Equity Committee.	3.00	425	\$1,275.00	S
6/5/2006	SJ	Court Appearance - hearing.	3.00	425	\$1,275.00	H
6/5/2006	TK	Pre-hearing conferences; Attend hearing; Conferences re bargaining.	4.10	500	\$2,050.00	H
6/2/2006	TK	Hearing day, prep and conferences.	7.40	500	\$3,700.00	H
6/2/2006	SJ	Court Appearance for Hearing on 1113-1114.	6.00	425	\$2,550.00	H
6/1/2006	SJ	Phone call with L. Asplen, B. Levine, M. Rubin. Review docs, prep cross for Guglielmo and Eisenberg.	4.00	425	\$1,700.00	D
6/1/2006	TK	Hearing prep; Conference Chanin.	3.10	500	\$1,550.00	H
5/31/2006	TK	Conference Ringler; Review UAW attrition report; Recent filings in case.	1.90	500	\$950.00	D
5/26/2006	SJ	Court Appearance for Hearing	8.00	425	\$3,400.00	H
5/26/2006	TK	Pre-trial prep; Attend trial.	9.60	500	\$4,800.00	H
5/24/2006	SJ	Court Appearance for Hearing.	7.00	425	\$2,975.00	H
5/24/2006	TK	Delphi trial, prep.	9.00	500	\$4,500.00	H
5/23/2006	TK	Delphi hearing prep.	3.80	500	\$1,900.00	H
5/19/2006	TK	Review bankruptcy filings; analyze expert testimony issues.	2.90	500	\$1,450.00	D
5/16/2006	TK	Henry supplemental declaration; Review UAW supplemental declarations.	1.70	500	\$850.00	D
5/12/2006	TK	Prepare for and attend hearing.	7.30	500	\$3,650.00	H
5/11/2006	TK	Cross prep; Conference Henry; Review committee correspondence.	3.30	500	\$1,650.00	H, D
5/11/2006	SJ	Preparation for court hearing. Meeting with Chanin.	6.00	425	\$2,550.00	H
5/10/2006	SJ	Court Appearance for Hearing. Preparation for cross of Guglielmo.	12.00	425	\$5,100.00	H

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
5/10/2006	TK	Prepare for and attend bankruptcy hearing; Prep for Friday.	12.30	500	\$6,150.00	H
5/9/2006	TK	Prepare for and attend bankruptcy hearing.	15.80	500	\$7,900.00	H
5/9/2006	SJ	Court Appearance for Hearing. Preparation for next day.	13.00	425	\$5,525.00	H
5/8/2006	TK	Prepare cross-examination and exhibits for bankruptcy hearing.	13.00	500	\$6,500.00	H
5/8/2006	SJ	Preparation for hearing. Draft summary of Quick deposition. Review docs.	7.00	425	\$2,975.00	H, D
5/7/2006	TK	Delphi hearing prep; Draft cross-examinations.	12.30	500	\$6,150.00	H
5/7/2006	OMJ	Research for SJ/TK.	1.75	275	\$481.25	I
5/5/2006	TK	Hearing prep; Document review.	7.20	500	\$3,600.00	H, D
5/4/2006	TK	Meet and confer with counsel; Conference UAW and USW attorneys; Conference Jim, Peter, Henry; Draft correspondence for Henry; Review documents for trial.	8.60	500	\$4,300.00	D
5/3/2006	TK	Prepare for meeting; Attend UCC; Prep witness for deposition; Attend deposition; Conference Henry, Steve, Lauren re document production for trial; Conference UAW attorneys re trial.	8.70	500	\$4,350.00	D
5/1/2006	TK	Review brief from Delphi; Conference re discovery; Attend UCC meeting.	5.30	500	\$2,650.00	D, S
4/28/2006	SJ	Deposition of witnesses. Conference call re meet and confer. Travel.	8.00	425	\$3,400.00	D, T
4/28/2006	TK	Attend Henry deposition; Chanin redraft of reports; Conferences re discovery with Delphi and other unions.	8.90	500	\$4,450.00	D



Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
4/27/2006	TK	Attend depositions of Butler and Quick; Prepare Henry for deposition; Prepare Board reps.	13.00	500	\$6,500.00	D
4/27/2006	SJ	Deposition of IUE witnesses. Prep of witnesses.	12.00	425	\$5,100.00	D
4/26/2006	LM	Accumulated calls (7), emails (32); review Brief.	1.50	425	\$637.50	A, D
4/26/2006	SJ	Deposition of IUE witnesses. Prep of witnesses.	12.00	425	\$5,100.00	D
4/26/2006	TK	Prep for depositions; Prepare witnesses; Attend depositions; Conference Chanin and Henry.	10.30	500	\$5,150.00	D
4/25/2006	EPil	Research Expert Reports and discovery of related materials.	1.50	275	\$412.50	D
4/25/2006	SJ	Review Rubin report, UAW brief, Reichard affidavit. Prep witnesses. Travel.	6.00	425	\$2,550.00	D, T
4/25/2006	TK	Prep for meetings with Board; Meetings with Henry; Conference Chanin; Travel to Troy.	8.60	500	\$4,300.00	T
4/24/2006	TK	Conference UCC; Conference Schmertz re witnesses; Review other submissions to court.	2.40	\$500.00	\$1,200.00	S, D
4/20/2006	TK	Redraft brief; Conference experts; Multiple conferences Lauren, Jim, Henry; Redraft Henry statement; Review potential exhibits and statements from local officers; Draft objection.	10.80	500	\$5,400.00	D
4/13/2006	TK	Research on cases; Edit witness statements; Review company documents.	3.20	500	\$1,600.00	D
4/13/2006	SJ	Draft statement for Local 1111. Review other statements.	2.00	425	\$850.00	C, D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
4/12/2006	SJ	Phone call with Local 416 officers, 1111 officers. Review statements, Reichard affidavit. Meeting with T. Kennedy, L. Magarik, H. Kolko.	2.50	425	\$1,062.50	C, D
4/9/2006	LM	Read through, mark up and prepare questions for depositions of Sheehan, Weber and Kevin Butler.	4.00	425	\$1,700.00	D
4/9/2006	TK	Review Delphi documents; Draft statement for Henry, Jim Clark message; Conference Chanin.	4.80	500	\$2,400.00	D
4/3/2006	SJ	Phone call with H. Reichard, L. Asplen. Review Delphi motion papers, emails.	1.00	425	\$425.00	D
4/3/2006	TK	Conference Henry, Chanin, SJ, Hanan re response; Research on briefs.	5.10	500	\$2,550.00	I
4/2/2006	TK	Review Delphi filings.	3.30	500	\$1,650.00	D
4/1/2006	TK	Review filings by Delphi.	4.00	500	\$2,000.00	D
3/31/2006	OMJ	Conference TK, find and print several cases for him	1.50	275	\$412.50	A
3/31/2006	TK	Draft Information statements and preliminary brief statement; Research and preliminarily analyze company brief and statements; Draft Information requests and correspondence for Henry; Conferences Henry and Lauren; Conferences Hanan re discovery schedule.	11.00	500	\$5,500.00	D
3/30/2006	TK	Conferences Lauren; Review correspondence; Conference Peter, conference SJ re statements; Research on prior proceedings; Draft initial brief points.	6.80	500	\$3,400.00	I

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
3/29/2006	TK	Committee meetings with Delphi; Conferences with Delphi, JCI and GM (Note: no billing for travel since outside of working time).	10.50	500	\$5,250.00	S
3/28/2006	LM	Emails (12), review the Proposal; conference call with Union lawyers.	1.50	425	\$637.50	C, D
3/28/2006	TK	Travel to Dayton; Meetings all day with Committee; Follow-up meetings with Jim, Henry; Conference call re publicists.	10.00	500	\$5,000.00	T, S
3/27/2006	TK	Review statements from Locals; Conferences Peter, Henry; Draft letter for Henry; Conference UCC; Conference SJ re statements.	3.10	500	\$1,550.00	D, S
3/27/2006	SJ	Draft statements for Local 698 and 711. Review company proposal. Review emails.	3.00	425	\$1,275.00	C, D
3/23/2006	SJ	Phone call with Chanin and officers. Review agreement, motion.	2.00	425	\$850.00	D
3/22/2006	TK	Conferences Henry; Review proposal; Committee counsel conference; Conference with Chanin re conference call; Travel from Dayton.	3.30	500	\$1,650.00	S, T
3/22/2006	SJ	Review attrition agreement, emails. Travel. Telephone with H. Reichard.	5.00	425	\$2,125.00	D, T
3/20/2006	TK	Prep for conferences at Delphi; Review draft statements from local officers; Travel to Dayton.	3.70	500	\$1,850.00	D, T
3/20/2006	SJ	Review statements and emails. Travel.	4.00	425	\$1,700.00	D, T

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
3/17/2006	TK	Conference Henry re Delphi proposals; Conferences SJ re statements for 1113; Participate in UCC committee conference call.	1.40	500	\$700.00	S
3/16/2006	SJ	Review emails. Statements.	1.00	425	\$425.00	D
3/16/2006	TK	Conferences SJ, LM and HK re prep for 1113; Review Chanin report.	0.80	500	\$400.00	D
3/15/2006	TK	Conferences with Chanin; Review Chanin information.	3.70	500	\$1,850.00	D
3/15/2006	SJ	Meeting with negotiating committee. Drafting statements of locals. Travel.	8.00	425	\$3,400.00	T, C
3/14/2006	SJ	Meeting w/ negotiating committee. Preparation for statements. Travel.	8.00	425	\$3,400.00	S, T
3/13/2006	LM	Calls from and to HK; conference call with UCC; email and fax from HR, review Arbitration Award; modify and email memo to PM, TK, HK and HR.	2.00	\$425.00	\$850.00	S
3/13/2006	SJ	Review declarations and file. Preparation for meeting.	1.50	425	\$637.50	D
3/9/2006	SJ	Phone call with H. Reichard. Email H Reichard. Review contract.	0.50	425	\$212.50	D
3/8/2006	TK	Conferences Jim, Henry; Review and analyze the Put and Call agreement at New Brunswick; Review filings by committee; Prep memo; Conferences with committee counsel.	4.10	500	\$2,050.00	S, D

Exhibit B

Noncompensable Time Detail

IUE-CWA  
1113/1114 Motion

Date	Timekeeper	Service Provided	Time Billed	Rate	Amount Charged	Non-Exclusive Basis for Objection
3/2/2006	TK	Research on Section 1113 standards for motion; Review Chanin materials for correspondence to Delphi re failure to provide sufficient information.	3.20	500	\$1,600.00	D
2/17/2006	TK	Conferences re Delphi with UCC counsel; Review co text; Conference Butler and co execs re L. 717.	1.80	\$500.00	\$900.00	S, D
2/15/2006	TK	Prepare evidence needed in Section 1113 conference; Review Delphi financial reports to prep for meeting w/Chanin; Long conference with Chanin reps; Conference Henry; Conference Steve.	8.00	500	\$4,000.00	D
2/14/2006	TK	Conferences Henry; Research 1113; Conference SJ re 1113; Conferences Chanin; Prep notes for Chanin; Conference Hanan re discovery.	5.20	500	\$2,600.00	D
1/19/2006	LM	Emails (7); prepare for Subcommittee meeting and KECP Subcommittee meeting; emails to HK and TK, discussions with them, prepare an Outline for Oral Argument on the Motion; revise twice and print out.	3.50	\$425.00	\$1,487.50	S, A
1/4/2006	TK	Conferences Chanin and Committee; Document review and conference on schedule for KECP issues.	2.60	\$500.00	\$1,300.00	D
<b>Total</b>					<b>\$508,800.00</b>	

**Key to Bases for Objection**

S = Scope (duration, subject)  
I = Insufficient Detail  
D = Discovery/Review Docs.  
H = Hearing & Hearing Prep

C = Client Communications  
A = Other Administration  
T = Travel